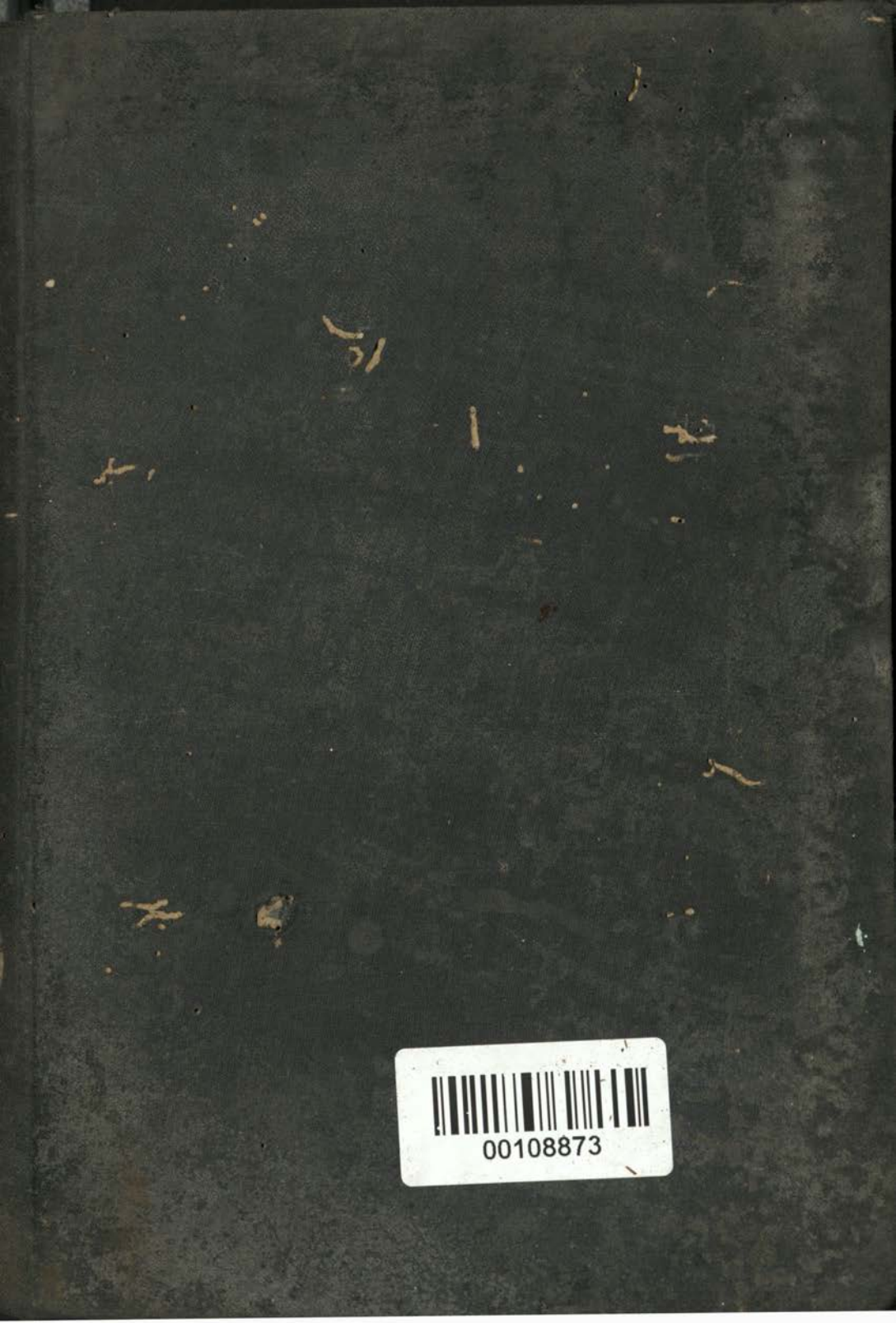
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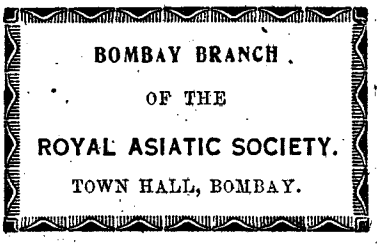

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REPORT

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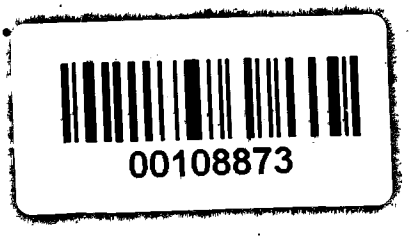
OF THE

SPECIAL COMMITTEE

appointed to investigate certain facts relevant to the economic and financial relations between British India and Indian States.

1930



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GOVERNMENT OF INDIA PRESS
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CHAPTER I.

Introductory.

The Committee was appointed by Resolution of the Government of India in the Foreign and Political Department No. 33-Special, dated the 14th of August 1930, which we reproduce below :—

" In connection with the discussions which are expected to take place at the forthcoming Indian Round Table Conference in London regarding the future economic and financial relations between British India and Indian States, the Governor-General-in-Council has been pleased to appoint a small Committee under the administrative control of the Foreign and Political Department consisting of the following gentlemen :—

1. Mr. W. W. Nind (Collector of Customs, Rangoon)—*Chairman.*
2. Mr. V. Narahari Rao, M.A., Under Secretary, Government of India, Foreign and Political Department.
3. Professor S. P. Bhargava, M.A., F.S.S., Member representing the Special Organization of the Chamber of Princes.

Mr. V. Narahari Rao, in addition to his duties as a Member, will also act as Secretary of this " Special Committee ".

2. The object of the Committee will be to collect facts and statistics which should be helpful in determining :—

(*i*) *Credits,* that is, the value of any direct or indirect contributions made by the Indian States to Imperial resources, and

(*ii*) *Debits,* that is, the assessment of what their proportionate contribution for Imperial burdens should be.

The Committee is not required to determine questions of principle or to prepare balance sheets for all or any States.

3. To take debits first, the Committee is being supplied with a list of items of Central expenditure classified as Imperial burdens. The list is provisional and additions may be made thereto at the discretion of the Government of India. The question of the ultimate inclusion of any such items would, however, be a matter of principle outside the functions of the Committee.

4. It will be the duty of the Committee to collect figures showing the average annual expenditure of the Government of India in respect of each item on the provisional list of Imperial burdens. In working out the averages, the Committee should take, as far as possible, the actual figures available for three years and the revised and budget estimates for the remaining two.

5. On the credit side, the Committee will be concerned mainly with Customs, Salt, Excises, Tributes, Ceded Territories and Indian States Forces :—

(*a*) *Customs.*—The main object of the Committee will be to collect statistics to facilitate the comparison of scales of consumption of imported dutiable goods in British India and the States, respectively.

(*b*) *Excises.*—Similar calculations will be required to determine the contributions of States on account of excisable commodities both Imperial (such as petrol and kerosene) and Provincial (such as hemp drugs).

(*c*) *Salt.*—The Committee will estimate the amounts accruing to Imperial revenues from the consumption of taxed salt in Indian States. The computations will be made on the assumption that existing salt agreements are to continue in force.

(*d*) *Tributes.*—It will be necessary to compile a detailed statement of all payments under this head in so far as they are available for Central expenditure in general. Payments earmarked for special or local purposes particularly beneficial to the States concerned should be separately listed.

(*e*) *Ceded Territories.*—This item is of great importance and will need the special attention of the Committee. A schedule of all areas ceded by States in the past, either for the upkeep of a subsidiary force or by way of commutation for protection, will be furnished to the Committee by the Foreign and Political Department. It will be necessary for the Committee to attempt to compute the net value of the ceded territories at the present time, that is, the surplus available after all expenses of the administration, including proportionate contribution to overhead administrative charges, have been met. The Committee will no doubt take into account the allowance to be made for overhead charges in consideration of the amount of supervisory work which these territories entail. The bases of population or

of area would not in themselves be a sufficient criterion. The Committee will also make a separate calculation of the contributions from ceded territories to Central revenues under such heads as Income-tax, Salt, Customs, etc.

It will also be necessary to compile figures showing how far the value of these territories has risen in consequence of works such as irrigation works carried out by the Government subsequent to the cession; and also amounts of expenditure incurred under such items as famine relief, etc.

(*f*) *Indian States Forces.*—The Committee should ascertain the actual cost of units maintained under the Reorganisation scheme including a fair amount of overhead charges on account of the staff, maintenance of barracks, etc. Separate lists should be made for (*a*) units which are expected to be at the disposal of the Imperial Government for external defence, and (*b*) units earmarked for internal security.

Efforts should also be made to collect the figures showing the total Army expenditure of all States.

6. It will be unnecessary for the Committee to attempt to collect material in connection with—

(*a*) currency profits,

(*b*) railway profits, or

(*c*) Posts and Telegraph profits.

These questions will be dealt with as urgently as possible by the Departments of the Government of India concerned.

7. As the figures of the forthcoming Census will not be available before the Indian Round Table Conference, it is considered desirable that the Committee should indicate the kind of figures which are likely to be required for the purpose of financial settlement with the States, so that these may, if possible, be supplied at an early date by the Census Commissioner in advance of the general compilation of the Census.

8. The Committee will endeavour to complete its work, as far as possible, by the end of September 1930, and it is accordingly requested that Local Governments and Administrations will be good enough to afford promptly all reasonable assistance to the Committee."

2. We met first at Simla on the 6th of August. The time at our disposal was very limited, and we were seriously handicapped at the outset in so far as the collection of the necessary data entailed a very

large amount of correspondence not only with Political Officers, but also with Local Governments, various Departments of the Government of India and with authorities outside India, such as His Majesty's Secretary of State for India, the High Commissioner for India in London and the Agent of the Government of India in South Africa.

3. We have made the best of such data as we could collect and completed the task allotted to us with the exception of the " Ceded districts ". Apart from our being unable to find time to make the necessary tour, we felt that the Local Governments concerned should first be given an opportunity to study the problem and advise us on a suitable line of attack. We considered that after the Local Governments had attempted to collect the required figures from their local officers our visit might be necessary only to dispose of any outstanding points. We accordingly invited the Local Governments concerned for assistance and so far we have received only one reply. It is proposed to continue the investigation into this subject and to deal with it in a subsequent report.

4. The report is divided into two main parts dealing, respectively, with " credits " and " debits ". In the case of the latter, we have had comparatively definite data to work upon, while this was not the case as regards " Customs ", " Salt " and " Imperial Excises ". No definite statistics exist as to the distribution of imported articles to enable us to suggest the allocation of an exact proportion of customs revenue, and in the case of salt, such statistics as do exist are incomplete. The distribution of petrol and kerosene, which are subject to an Imperial excise, is again to a large extent a matter of conjecture.

In consequence, while the results of our investigations under debits are precise, those under credits are to some extent based on conjecture.

5. Some explanation is perhaps necessary of the method we have adopted in dealing with the " Customs " problem. We are asked " to collect statistics to facilitate the comparison of scales of consumption of imported dutiable goods in British India and the States, respectively ". No definite statistics exist which bear directly on the distribution of imported goods, and we were accordingly forced to the conclusion that we must work out a scheme of distribution based on general considerations and such statistics as are available, in order to give some definite indication of the proper allocation of customs revenue. These remarks are perhaps necessary to explain our apparent departure from our instructions.

CHAPTER II.

Customs Revenue.

Difficulty of the problem.

6. It was obvious from the outset that this portion of our task would be no easy one. The Customs authorities at the ports maintain an accurate record of imports and the duty collected thereon, but at this stage their task is completed, and it is no concern of theirs to ascertain the further destination of goods once delivery has been taken by the importer. Nor, indeed, would it be possible for them to do so for, though some goods are imported by actual consumers, the majority pass through the hands of a series of middlemen before finding their way to their ultimate destination.

The States themselves were asked through the Political Officers concerned to supply us with an estimate of the amount of imported goods consumed in their territories, but here too we anticipated grave difficulties. In the first place it is only in the case of States which levy their own customs duties that the record of imports would be complete and reliable, and even in their case so many articles comprised in the tariff, *e.g.*, cotton piece-goods, sugar, matches, etc., are produced in India as well as imported from abroad, that it would be quite impossible to compute the proportion between imported goods and country produce. As regards States which do not levy their own customs, there is the added difficulty that sufficient reliance cannot be placed on their trade statistics which presumably are based on Railway traffic returns and take no account of cart and other traffic across their frontiers. Hence our problem could not be confined to the simple adding up of the States returns, the result of which would represent the consumption of imported goods in the States. The statistics which we have actually received from States have fully borne out our anticipations, and the use we have been able to make of them will be explained at a later stage of our report.

Railway statistics.

7. As trade statistics compiled by the States were not likely to prove sufficient for our purpose, and in view of our instructions to work out, if possible, comparative scales of consumption of imported articles in British India and Indian States, it was necessary to ascertain what statistics exist of the movement of goods from the ports to various parts of the country. Here, again, even if such statistics were available and were of unimpeachable accuracy, it was unlikely that they would be of such a detailed nature as to enable us to trace the precise place of consumption, where Indian State and British territory were geographically contiguous. After examining some of the railway statistics as maintained at present we found that they would be quite inadequate for our purpose, but a compilation entitled " Inland Trade (Rail and River-borne) of India ", which was issued up to the year 1920-21 suggested a more fruitful field of enquiry into the relative consumptions of articles in various areas, and we accordingly

devoted some time to its study. We soon, however, realized its limitations. At best the figures contained in it could only indicate the imports of certain classes of goods into certain States, and very rarely could it be said definitely whether the goods were of foreign manufacture or produced in the country. The results of our calculations applied to certain commodities were disappointing and we came to the clear conclusion that it would be extremely unsafe to apply such facts as could be gleaned from the compilation to other States and other classes of goods. Further, the figures obviously did not include cart traffic, and goods carried by this means of transport across the frontiers of any State must surely have a considerable bearing on its import and export figures.

Finally, we understand our instructions to mean that we should indicate a scheme, based as far as possible on facts and figures, which can be applied in the future. The publication which we have been considering ceased in 1920-21 and consequently any scheme based on facts gleaned from it will be incapable of revision in the light of future changes.

Scheme of distribution outlined.

8. We came accordingly to the one solid fact that must perforce underlie any investigation conducted by us, namely, the actual amount of goods imported on the whole, and the revenue yielded. These are ascertainable for any year in the past and will be ascertainable also in the future. It has been universally recognised by all who have considered the problem before us that the standards of living vary in different parts of India, *vide* foot-note to paragraph 80 of the Report of the Indian States Committee, 1928-29. In this connection we feel we should also refer to the calculations made in chapter X of the publication entitled " The British Crown and Indian States " in which different scales of consumption are assumed. We have been unable to discover the exact basis for the scales assumed. In our scheme we have attempted to avoid such assumptions but proceeded rather to work out the relative scales of consumption by grouping the various headings, under which the yield of revenue is recorded, into certain classes determined by the use to which the goods are normally put or by the class of people who normally consume them. We have accordingly attempted to group imported commodities into the following main classes :—

(1) Articles of general or universal consumption, *e.g.*, kerosene oil, bangles, spices, etc.

(2) Articles consumed mainly in towns with a population of 10,000 and over, *e.g.*, salted fish, fruits and vegetables, hosiery, etc.

(3) Articles consumed mainly in large towns with a population of 20,000 and over, *e.g.*, Cinema films, apparel, provisions, jewellery, electrical control gear, motor cars, etc.

(4) Articles consumed or used generally in factories, *e.g.*, fuel oil, cotton belting, chemicals other than drugs, etc.

(5) Articles used or consumed in special types of factories.

(6) Articles intermediate between categories (1) and (2), (3) and (4), or (3) and (5).

(7) Articles consumed by Railways and so on.

9. The population of British India and Indian States is separately recorded in the Census returns and is sub-divided into inhabitants of towns of varying sizes. These returns enable us to determine the proportion in which articles of universal consumption and those mainly consumed in towns should be allocated to the States. Our distinction between articles of universal consumption and those consumed in towns has been made after a careful study of the nature of each article, the class of people likely to consume it and so on. We have also the necessary statistics of factories, the number of labourers, etc., in the compilation "Large Industrial Establishments in India, 1927" which enable us to form some idea of the comparative importance of factories in the States and in British India, and so to allocate between them the probable consumption of factory stores. It has been suggested that the distribution of factory stores and raw materials should be based on the ultimate distribution of the manufactured articles, but we feel that our task is to work out a scheme of distribution of imported articles in the form in which they are actually imported and in which they are subjected to levy of customs duty.

10. This method of attacking the problem cannot obviously claim results which would be absolutely accurate. We recognise that our assumptions though generally correct have their limitations; for instance, certain articles which we have put into the town category may also be consumed to a small extent in rural areas, and articles in the factory category may be used in the village workshop as well as in the power-driven factory.

11. Again, there is the very grave difficulty, to which allusion has been made above, of differentiating between foreign and country produce. It is probable that one State or Province consumes more imported sugar than another or makes use of more steel of country manufacture than its neighbour. We considered, therefore, the possibility of making out a scheme of distribution of imported goods, based on the geographical position of States and the ports which were most likely to serve them, but we came to the conclusion that the task was far too intricate, and that the assumptions which it involved were too great to justify it as a basis for the solution of our problem. Our instructions are to consider the States as a whole, and they are so scattered throughout the length and breadth of the country that we felt that our estimate of the share of the States as

a whole in any imported article like sugar would not be vitiated by the fact of local production, although we could not venture to claim correctness if we applied the scheme to any one State or Province. The limitations in our assumptions affect both the States and British India and we can only hope that any errors arising from them would balance each other, and that, on the whole, our estimate of the share of the States as a whole is as reasonable and accurate as the circumstances permit.

Exclusion of certain areas.

12. Before dealing with the figures of population as recorded in the Census returns, it is necessary to consider the exclusion of the population of certain areas. Certain maritime States have their own ports and harbours through which they can import foreign goods without contributing to the revenues of the Government of India. Such are the Kathiawar States situated outside the Viramgam Customs Barrier together with the two Baroda districts of Amreli and Okhamandal.

As regards the maritime State of Travancore, the arrangements in force in 1928-29, the year we have taken into consideration for our calculation, were that she could, under the Interportal Convention of 1865, levy duties on goods imported by sea. She also gets compensation for the abolition of land customs on other than certain specified articles. We have, therefore, excluded Travancore. Cochin has been excluded as she is entitled under the same Convention to a moiety of the customs duty collected at the British Port of Cochin, after deducting the working expenses. The existing arrangements with Travancore and Cochin will undergo changes with the development of the Cochin harbour, when the altered conditions may necessitate a reconsideration of the position.

Again, under treaty rights, Kashmir can import goods direct through the Indian ports and obtain a rebate of the duty charged at the ports. It is thus clear that the populations of the areas specified above should be excluded from our scheme. It is, however, possible that a certain amount of goods which have paid duty in British India do find their way into the maritime States, but it is impossible for us to compute them on the basis of population, etc., where a State has the privilege of importing direct from abroad and has, therefore, the opportunity of avoiding duty.

It is obvious again that the foreign imports of Burma do not normally find their way into the interior of the peninsula of India, and, in consequence, there can be no question of allocating to Indian States any share of the customs revenue collected there, even if Burma continues to remain an integral portion of the Indian Empire. The States of Karenni in Burma, which alone correspond to Indian States, might conceivably claim their share, but this claim would be confined to the customs revenue of Burma and would not form a part of the problem which we are considering. Hence, we have excluded not only the revenue collected in the Burma ports, but also the population of Burma from our reckoning.

13. The total population of India, as a whole, divided among the various Provinces, States and Agencies is to be found in Table I, Part II, Census of India, 1921, Volume I. The total population of India is shown as 318,942,480, of which 71,939,107 are inhabitants of States and Agencies. It is to be noted, however, that within the latter category are included the inhabitants of the Agencies and tribal areas of the North-West Frontier Province and for our purpose these are obviously to be excluded from the population of Indian States. It is probable that, in addition to stores consumed by troops maintained in these areas, certain dutiable imports, such as, piece-goods and sugar find their way there and an exciseable article, such as kerosene oil. The cost of controlling the areas is borne by the Government of India, and hence at first sight, it appeared reasonable to include the population of these areas with that of British India. We felt, however, that it would be scarcely reasonable to allocate to such territory the same scale of consumption of imported goods as to British India proper, and that it would be difficult to ascertain any lower basis of consumption. Further, it appeared to us that any revenue accruing from the consumption of dutiable goods in that territory might not unreasonably be considered as some offset to the cost of control, which will appear among the Imperial burdens. We have therefore excluded the population of agencies and tribal areas in the North-West Frontier Province both from British India and the States. A further population which is included in Table I of the Census Volume alluded to above, and which we propose to exclude is that of Aden, which for Indian customs purposes is treated as a foreign port, and, in consequence we adopt the total figures shown in Table III of the same Volume as our starting base, deducting therefrom the populations of Burma and the States mentioned above. This table also classifies the population of the Provinces and States into cities of various sizes and we require this classification in working out our scheme.

Percentage of population.

14. We attach a statement (Table No. I) showing the total figures of population in British India (excluding Burma) and of Indian States (excluding those which do not contribute to the customs revenue of British India), and the percentage which the latter class bears to the whole. The statement also shows similar percentages in regard to the inhabitants of cities of various sizes. It will be seen that whereas the percentage of total population of the participating States to the whole of India (excluding Burma and non-participating States) amounts to 19.91, those of cities exceeding 10,000, 20,000 and 50,000 inhabitants amount to 15.38, 14.51 and 14.25, respectively. The difference between the latter two classes is so small that we have not considered it worthwhile to maintain the distinction in our scheme and consequently we have taken only two categories of towns, namely, those of more than 10,000 inhabitants and those of more than 20,000. In calculating the share of duties we have rounded these percentages to the nearest 0.50, taking 20 per cent, for total population,

15.5 for towns of over 10,000 and 14.5 for those of over 20,000 inhabitants.

Town categories.

15. We would here explain in more detail than we have done hitherto the basis of our division of articles into universal, town, factory and other categories. There are certain types of imported goods, such as cotton piece-goods and kerosene oil, the consumption of which is probably fairly universal throughout the country, while other goods, such as imported provisions and furniture, rarely find their way into rural areas. The use of other articles, again, is mainly confined to Europeans and Indians who have adopted western standards of living, and who are, generally speaking, to be found mainly in the larger towns. Planters and larger zemindars do, of course, inhabit rural districts, but in a task like ours broad lines of distinction are necessary.

Factory category.

16. A detailed study of the list of dutiable goods with special reference to their consumption soon led us to the conclusion that town and universal categories would be insufficient in themselves and that certain articles could be more scientifically allocated on the basis of factory statistics of British India and Indian States. A vast amount of foreign imports is consumed in factories, and consequently a factory category must be added to our list. Within this we would group articles such as are chiefly used as general factory stores, reserving raw materials proper for the particular type of factory to which they apply. Many, however, of such general factory stores are consumed for industrial purposes in concerns which do not come strictly within the term ' factory ' and we have considered it necessary in comparing the factories of British India with those of Indian States to make some allowance for mines.

17. In order to make a comparison between the factories situated in British India and States we have taken the figures published in the " Large Industrial Establishments in India, 1927 ". For computing the relative consumption of factory stores which are common to all factories, the average number of persons employed is obviously the only basis which can be adopted. The publication referred to shows the average number of persons employed daily at each factory. The compiler of this publication in his introductory note says that it includes " all factories which come under the operation of the Indian Factories Act.....and also those establishments in Indian States which are considered to be of sufficient industrial importance so far as it has been possible to procure information ". It is possible that this qualification as regards establishments in Indian States may affect to some extent the accuracy of our comparison, but the 1927 compilation will be followed by others and it is hoped

that any inaccuracy in it will tend to disappear in its successors ; in any case it is the only publication which is available for our purpose. To some extent it has been possible to check the figures given in this publication in the case of one particular State, namely, Baroda. The Statistical Abstract of the Baroda State issued in 1929 (Table No. 100, page 125) shows that for the year 1927-28, 122 factories were inspected under the Factory Act employing an average number of hands amounting to 16,862. The publication (Large Industrial Establishments in India, 1927) gives 169 factories for Baroda with an average number of 18,550 employees. Having regard to the fact that the difference represents factories which have not been inspected, which would naturally be minor ones, we consider the higher figures in the Government of India publication certainly do not fail to do justice to the State.

The publication covers the year 1927, and in consequence the figures contained are not quite up to date. The succeeding years have not, however, been years of rapid industrial development, and at any rate as we are concerned with proportions rather than absolute figures, it is probable that the figures serve our purpose sufficiently accurately.

18. Mining statistics are unfortunately not available in such detail, as the Annual Report of the Chief Inspector of Mines in India deals only with British India and not with States. A picture of the comparative importance of mines in British India and Indian States can be obtained from " Records of the Geological Survey of India ", Volume LXII, Part III, 1929, but this confines itself to output, and makes no mention of the number of hands employed. It is necessary accordingly to fall back on Table XVII, Part II, Census of India, 1921, which gives on pages 214 and 215 the numbers employed in Mines (Order 3) and Quarries of hard rocks (Order 4). In order to eliminate workers in excluded States we have had to consult similar tables in the Bombay, Baroda, Travancore and Cochin Volumes. The result is to be found in Table No. II which also gives the percentage (9 per cent.) which the number of workers employed in States bears to the whole, after combining the factory and mining figures. We propose to adopt this percentage in dealing with general factory stores.

19. Apart from general factory stores, there are certain items in the tariff which may be said to be raw material proper for particular classes of factories, and we have, in consequence, apportioned the articles on a special basis for each item, such as, raw tobacco, cotton yarn, silk yarn, explosives for blasting, etc., *vide* Table No. III. In addition, railway track material and railway plant and rolling stock fall into a class by themselves, while foreign liquors require special treatment apart from other foreign stores.

20. To sum up, we have adopted the following categories into which we have divided all the items of the import tariff :

Details of the Categories adopted.

I. Articles of general or universal consumption (*vide* Schedule I of Table No. IV).

II. Intermediate between towns of 10,000 inhabitants and over and universal (*vide* Schedule II of Table No. IV).

III. Articles mainly consumed in towns of 10,000 and over, denoted as class A towns (*vide* Schedule III of Table No. IV).

IV. Intermediate between the two classes of towns (*vide* Schedule IV of Table No. IV).

V. Articles mainly consumed in towns of 20,000 and over, denoted as class B towns (*vide* Schedule V of Table No. IV).

VI. Articles classed as factory (general) items (*vide* Schedule VI of Table No. IV).

VII. Intermediate between A class towns and factories (*vide* Schedule VII of Table No. IV).

VIII. Articles classed under factory (special) sub-divided into six classes (*vide* Schedule VIII of Table No. IV).

IX. Railway materials (*vide* Schedule IX of Table No. IV).

X. Intermediate between railway and factory (*vide* Schedule X of Table No. IV).

XI. Liquors (*vide* Schedule XI of Table No. IV).

XII. Steamers and launches (*vide* Schedule XII of Table No. IV).

21. We shall deal with each Schedule separately and at the same time note briefly the reasons for placing particular articles in any category, where explanations are necessary.

Schedule I.—The reasons for placing most of these articles in this category are fairly obvious. It has been necessary to subdivide two main headings of the tariff by removing "Nails" from the heading "Iron and steel", dutiable at 10 per cent., and "Cans tinned" from the heading "Iron and steel", dutiable at 15 per cent. Nails and kerosene oil tins find their way so universally throughout the country that we considered it necessary to place these items in this schedule. We have also placed in this schedule fire arms, gunpowder, etc., as being more commonly required in rural areas than by the average dweller in towns.

We have also included silver bullion in this schedule. It was imported free of duty in 1928-29 but a duty of four annas an ounce was imposed in the Finance Act of 1930, and account will have to be taken of it in the future. Presumably silver is attracted primarily

to the more wealthy districts and there is little doubt that as a whole British India possesses proportionately more wealth than the States. On the other hand, silver, whether in the form of jewellery or otherwise, is used largely for hoarding purposes, particularly in the backward parts of the country where banking facilities are not readily available. This fact coupled with the more prevalent fashion of displaying silver plate among well-to-do classes in the States has led us to give more weight to the claim of the States and to include silver among the articles of universal consumption. It is presumed that, if silver is again required for currency purposes, the duty accruing therefrom will be included under duty on Government stores and not in the general account.

Schedule II.—We have placed in this schedule a most important item, *viz.*, sugar. Although it may be said to be an article of universal consumption, in rural parts where the standard of living is necessarily lower the use of country sugar and especially of "gur" must obviously be more extensive than elsewhere. Hence we have excluded it from the universal category and have placed it in one intermediate between articles of universal consumption and those consumed in A Class towns. Other items which we have included in this category are clocks and watches, glass and glassware, paper, paste-board and stationery, soap and fireworks. We were at first inclined to include most of these in the category of *A* class towns, but having regard on the one hand to the very large population in smaller towns, where the use of these articles would be fairly common, and the equally vast village population on the other, whose use of these would be comparatively rare, we felt it more reasonable to accord them a position intermediate between the *A* class town and the universal category.

Schedule III.—Here we have grouped articles such as are in common use in towns, but which are not necessarily confined to persons who have adopted western standards of dress and living generally. We have also placed in this schedule certain items such as brass sheets, copper sheets and other metals which might, at first sight, appear to belong rather to the general factory schedule. After full consideration, however, we felt that these commodities are very largely used by handicraftsmen dwelling in small towns, and in any case any error due to ignoring the fact that these items are also of the factory category would be balanced by the equally valid fact that there are items included in the factory schedule which are also consumed in considerable quantities in small towns.

We have included drugs and medicines in this schedule and, in order to do this, have had to split up the main heading "Chemicals, drugs and medicines" in the revenue returns. The two classes were separately recorded up to 1927-28 and presumably a separate record can again be maintained for them in the future.

We have also included in this schedule 1|7th of the duty collected on pneumatic tyres, as we find that in the year 1928-29, roughly 1|7th

of the imports of pneumatic tyres related to bicycles, and bicycles obviously fall within the category of articles consumed mainly in towns of 10,000 people and over.

Foreign tea has also been included in this schedule for the reason that a large quantity of tea is produced in India. Foreign tea is likely to be used more in blending and mainly by the upper classes. In any case the existence of a vast amount of local tea justifies the position we have accorded to this item.

Schedule IV.—We have placed in this category, intermediate between Class A and Class B towns, the duty collected under the head " conveyances ". These are largely motor buses and motor lorries. Motor buses are now so universal throughout the country, most services radiating from small as well as big towns that, if it had been possible to separate them from other conveyances, we should have placed them in Schedule III. But as we have not been able to separate the duty between motor buses and other conveyances, and, as the latter relate mainly to larger towns, we feel justified in classifying conveyances in an intermediate class between the two types of towns.

Schedule V.—In this category we have placed articles such as are mainly used by people who have adopted western standards of living and also items of building materials such as are obviously consumed mainly in the big towns.

We have also included motor cars in this schedule as the distribution of petrol (see paragraphs 38-39 on petrol excise) suggests this, especially as we have placed motor buses in a more universal category. With motor cars we have grouped pneumatic tyres and lubricating oil. The use of the latter in factories and of lorries in connection with factories provides some compensation for not including any share of these items with conveyances (motor buses and lorries).

Schedule VI.—This includes articles which are mainly consumed in factories omitting such items as are placed in *Schedule VII.* This represents a class intermediate between towns and factories and includes such items as iron and steel. We felt that in allocating this item factories must be taken into consideration as well as large buildings in towns, and that the fairest way of making the distribution would be to place them in a class intermediate between the two. Other articles which for similar reasons, we have placed in this schedule are " Hardware, ironmongery, and tools " and "Dyes and paints ".

Schedule VIII with its six sub-divisions does not need much comment as it is obvious that the distribution, for instance, of raw tobacco, must be based on tobacco factories. In this case we would mention the fact that one of the largest tobacco factories in India is situated in the British administered area of Bangalore in the Mysore State. We understand that the surplus revenues of this

" administered area " are allocated to the State of Mysore, in which it is situated, and in consequence we have given credit to the States for the duty accruing from the raw tobacco consumed in that factory. This is consistent with the results which follow from the fact that the population of administered areas has not been included in the Census in British India and has therefore been included by us in Indian States. The result is to give credit to State for duty accruing from consumption in administered areas generally.

The methods by which we have arrived at the percentage in each case are given in Table No. III. In item (*c*) " Cotton weaving" we have amalgamated the percentage of output of the mills with the percentage of workers taken from the Census returns, with a view to allowing for the hand-loom industry, which, in Madras at any rate, uses a considerable amount of imported yarn.

Schedule IX (*Railway Materials*).—Under this is credited the duty accruing on railway materials other than those imported by Government for State Railways which are included under the head " Government Stores ". We have ascertained from the Railway Department that the mileage of railways, from which the duty under this head accrues, is 5773.46 in Indian States as against 13740.16 in British India. We have apportioned the duty on this basis. It may be argued that the duty on railway stores consumed on railways in Indian States over which jurisdiction has been ceded, should not be credited to the States, but we have been unable in the short time at our disposal to find out the figures of such railways.

Schedule X merely deals with coal and coke, which we have allocated between Railways and Factories.

Schedule XI (*Liquors*).—We have allocated to B class towns *inter alia* articles which are mainly consumed by Europeans and Indians who have adopted western standards of living. We have not however included with them the item " imported liquors " as the adoption of western standards of living by Indians by no means necessarily carries with it the habit of imbibing foreign strong liquors. The percentage for B class towns is 14.5, and we suggest 10 per cent. which is somewhat above two-thirds of the former as a reasonable one for liquors. It should be pointed out that in distributing the total share of the States under this head among individual States the proportion of the B class town population should be adopted as the basis and not that of universal population.

Schedule XII includes the comparatively small item of steamers and launches. We have allocated the whole of this to British India on the ground that it is composed chiefly of craft imported for port use, and practically all the ports in Indian States levy their own import duty.

Government stores.

22. The accounts of 1928-29 show that Rs. 67 lakhs approximately was paid as duty on Government stores. It is obvious that none of these articles was consumed in Indian States, and hence this amount must be deducted from the total available for distribution. The question arises, however, as to whether some account should not likewise be taken of the stores imported by States for the purpose of their governments, before attempting a distribution of the residue on the basis of relative proportions of population, etc. The duty on such stores will have found its way into the general revenue returns, and we have taken the whole of these into consideration in working out our scheme of distribution. At the same time it should be stated that the duty recorded under Government stores does not represent the whole duty paid by Government. The value of imported stores purchased in India on account of the principal railways during 1928-29 amounted to nearly 7 crores as against approximately 10 crores worth of stores imported from abroad, and the report of the Indian Stores Department shows also that a considerable (though not proportionately great) amount of other imported stores were purchased in India. Further, we have adopted special methods of distribution of duty in the case of such materials as railway plant and rolling stock, and factory stores which would constitute some of the principal classes of stores imported by the Governments of Indian States. Moreover, the States get the requirements of their Military Departments free of duty. We therefore consider that on the whole our calculations are not vitiated by the absence of a specific head for "Government Stores" under the States.

23. The figures given in the various schedules relate to the year 1928-29, and show how the customs revenue for that particular year would have been distributed between the Government of India and the Indian States on the basis of our scheme. They will, of course, vary from year to year according to fluctuations in the import trade and variations in the rates of duty imposed. It will, however, be possible to work out similar statements for future years, provided the revenue statistics are altered in certain small particulars. We have been able to divide certain main headings by consulting the provincial volumes of the Annual Statements of Sea-borne Trade, but we have not been able to ascertain precisely the amount of drawbacks and refunds granted under each subdivided heading. If our scheme is adopted for the future, it will, in consequence, be necessary to maintain separate figures for these subdivided headings as regards both duty, and refunds and drawbacks. These headings are indicated in Table No. V.

Treatment of drawback of duty.

24. It will be noticed that to each item of drawback we have added 1/7th, because the amount of duty paid in drawback amounts to 7/8ths only of the duty paid on first import. It is correct to add this 1/7th of

the drawback as it is obvious that the articles on which the drawback was paid did not find their way into Indian States. We understand that the theory underlying the payment of 7|8ths of the duty only is to compensate Government for expenses incurred in connection with the original assessment and with the identification of the goods at the time of reshipment. Thus, the 1|7th which we have added represents payment received by Government, and we have accordingly deducted a corresponding sum from the total expenditure under 'Customs' before allocating to the States their share in this expenditure.

Courtesy concessions.

25. Ruling Princes enjoying a permanent dynastic salute of 19 guns or over (at present 11 in number) have the privilege of importing free of customs duty, articles intended for their personal use or for the personal use of their families, or for use in their palaces and the grounds attached thereto. The value of these concessions amounted as follows :—

	Rs.
1927	198,000 (roundly)
1928	118,000 (roundly)
1929	312,000 (roundly)

These figures do not affect our scheme of distribution which applies to the actual duty realised by the Government of India.

Export duty.

26. A comparatively small number of articles is included in the Export Tariff Schedule, and it is not difficult to work out the share of the States on the basis of production. Their share in the rice and jute crop has been ascertained from the publications entitled "Estimates of Area and Yield" and the "Statistical Abstract". The year 1927-28 has had to be taken, as the latest edition of the latter publication is of that year, and the information contained in the former is insufficient in itself.

27. For computing the duty on hides and skins the figures published in the Livestock Census (1924-25) have been used. These are admittedly incomplete for the States, and we have only been able to supplement them by the figures published in the Statistical Abstract of Baroda. The majority, however, of the more important States are included, and indeed, it is probable that the share of the States in the skin trade is, if anything, over-represented by the figures we have obtained.

28. All jute mills are situated in British India, and consequently we have allotted no share in the export duty on jute manufactures to the States.

29. Table No. VI shows how the percentages have been obtained and Table No. VII the actual amount of export duty allotted to the Indian States from the revenue of 1928-29.

30. The total amount of the customs revenue of India (excluding Burma) for the year 1928-29, which would, under our scheme, have been allocated to the States is shown in Table No. VIII.

We should, however, mention here that the statistics we have made use of include also the duty collected at Cochin (compare paragraph 12). The effect of this will be corrected by the inclusion of the moiety refunded to Cochin in the expenditure to be apportioned between the States and British India.

Defects of the scheme.

31. We have shown in previous paragraphs how the lack of statistics led us to work out the scheme which we are submitting and we have indicated above how rough and ready any such scheme must necessarily be. After presenting the results of the scheme, as worked out for one particular year, we feel it necessary again to emphasise this point. The individual States differ so greatly in composition that the utmost which we can hope for is that the total figure at which we have arrived, represents a fair estimate of the amount of import duty which the States, as a whole, contribute by their consumption of the articles imported. It is possible by taking the Census and other statistics of individual States to divide this sum into separate shares for each State, but the results so obtained are likely to be less accurate as representing the shares contributed by individual States. Still less accurate is the result likely to be when applied to particular items in the tariff ; for instance, a State which is mainly agricultural is likely to import more manufactured articles than have been allotted to it in our scheme and less than its allotted share of factory stores.

Comparison of results with statistics received from States.

32. We received a number of statements from some of the States in reply to our requests for import statistics. A few attempted to distinguish between foreign and country goods, but the majority frankly admitted that it was impossible to draw this distinction. The statistics were given in various ways ; sometimes the quantities of articles were shown and sometimes their value. Again, the commodities were grouped in such a way as to render impossible a satisfactory comparison between the States figures and the Government of India revenue statistics.

33. Thus we have not been able to make such use of these statistics as we should have wished, and where we did attempt a comparison between our general scheme of distribution and the claim of a State as represented by the figures supplied, the result was disappointing. For instance, Hyderabad provided us with a statement compiled from its customs returns and attempted a differentiation between imported and country goods. The values given represented, of course, the value of the goods on the borders of Hyderabad State,

including the customs duty previously paid at British Indian ports. After deducting the proper amount on this account and calculating the British Indian duty on the remainder, we arrived at a figure considerably below the amount that Hyderabad would obtain under our scheme of general distribution. The discrepancy in some items was distinctly large, notably in sugar, cotton piecegoods and kerosene oil. Again, in the case of Mysore, our allocation on account of sugar is too generous as compared with the claim made by the State, whereas the reverse is the case with the sugar imports of Baroda and Indore.

34. These discrepancies in the case of particular items and even in the case of the total share of an individual State do not necessarily detract from the value of our scheme, considered as a comparison between the States as a whole and British India. An assumption underlying the scheme is that articles of universal consumption are consumed in all parts of India in quantities proportionate to the total population. This may be true of the country considered as a whole, but not of particular areas in it. Similarly, with large towns, a comparison between two towns of equal population may reveal large differences of consumption due to diverse habits of living and climatic considerations, and yet a comparison of all large towns in the States with all large towns in British India may well reveal a scale of consumption proportionate to the total inhabitants of all such towns in the two areas. The States are not confined to one portion of the country but are scattered all over, and diversity of habits and climate are likely to affect equally the States and British India.

35. While, therefore, the scheme we put forward may not be accurate when applied to individual States, we feel tolerably sanguine that the total share of the States worked out collectively by us represents a fairly approximate estimate of the duty accruing to Central Revenues from the consumption of imported articles in the States.

CHAPTER III.

Excise Revenue.

36. Our terms of reference assumed that the allocation of customs and excise revenue would be made on the same basis, but this is not entirely the case, as Provincial excise is levied on goods such as drugs and liquors, the distribution of which is strictly controlled. We have been able to obtain from Local Governments and Administrations the exact share of their excise revenue which is obtained from supplies made to Indian States. The excise revenue, however, which accrues to the Central Government from petrol, kerosene oil and silver can only be allocated in accordance with a scheme of distribution as in the case of the customs revenue.

Provincial excises.

37. The result of our enquiries from Local Governments and other Administrations is to be found in Table No. IX. The figures obtained are for the year 1928-29. These figures will, of course, vary from year to year, differing not only by reason of variations in the amounts consumed but also on account of changing rates of duty and changing arrangements of supply. For instance, the Government of Madras has been introducing a scheme whereby the whole of the excise revenue on drugs is refunded to the States with the exception of a fixed centage charge based on the amount of drugs supplied. Thus, whereas a considerable sum is shown against the Pudukkottai State for 1928-29, it will be much reduced for subsequent years as the new arrangement came into force with effect from the 1st of April 1929. Fresh figures will accordingly have to be obtained each year and the total figure we have given can only be taken as representative of the year 1928-29. The figures of exciseable drugs as supplied to us by the States themselves do not in all cases accord with those stated by the Local Governments. It is clear from the correspondence we have had on the subject with the Government of Bihar and Orissa that this discrepancy is due to the difference between actual consumption and import by the States in a particular year. It is obvious that where an adjustment of revenue between the States and British India is contemplated, the latter figure must be taken. The figure given in our statement represents the duty which actually accrued in 1928-29 on drugs supplied to States during that year.

Imperial excises—
(*a*) Petrol.

38. We have examined some figures of distribution of petrol obtained from Oil Companies for the purpose of the Road Development Board, and we have also received figures of consumption from a large number of States. The former, which are admittedly approximate, show that in 1928, whereas the total amount distributed represented a consumption of 0.19 gallons per head throughout all India (excluding Burma), the consumption per head in Indian States was 0.10 gallons only. The States figures for 1928-29 which have been, for the most part,

collected for the purpose of our enquiry, and do not represent in the majority of cases previously recorded customs figures, show a consumption of just under 0.14 gallons per head. These figures are not complete as they cover a population of just under 45 millions out of some 69 millions inhabitants. The actual amount available for consumption during 1928-29, as shown in Table No. X discloses a total consumption of 0.18 gallons per head throughout India. The consumption per head in the States, as worked out from their figures, varies very considerably from 0.37 in Travancore to 0.02 in the Bihar and Orissa States, the Southern Indian figures being considerably in excess of Central and Northern India. We find that the areas for which we have not received figures are mainly those where the incidence of consumption is less than the average of 0.14 gallons per head, and as such the actual average for all States should be taken at less than 0.14 gallons per head. In view of this and the incidence of consumption in States derived from the Oil Companies figures, *viz.*, 0.10 gallons per head, we should scarcely be justified in taking a higher figure than 0.12 gallons per head for the States. The actual amount available for consumption during 1928-29, as shown in Table No. X, discloses a total consumption of 0.18 gallons per head throughout India. The proportion of consumption per head between the States and India is thus 2 : 3.

39. We have to include the maritime States in these calculations as the Travancore published returns do not record any direct import of foreign petrol by sea, nor can we find that the Kathiawar States import any. This fact is consistent with the small imports into British India of foreign petrol in 1928-29 (the duty amounted to Rs. 4,000 only, excluding Burma). In consequence, in considering the allocation of the excise duty on petrol, we have taken all the States, with the exception of Kashmir, to whom a refund of duty is paid. The percentage of total population of the contributing States to that of all India excluding Burma, amounts to 22 as against 20 in our customs computation, and two-thirds of this represents a percentage of approximately 15. In view of the small amount of customs duty involved and the fact that the rate of duty is the same, we have added this to the excise figure. The result of our distribution is shown in Table No. X. It may be noted that, although the duty was raised to 6 annas a gallon in March 1929, the surplus obtained from the additional 2 annas is earmarked for the Road Development Board and cannot be treated as excise revenue for purposes of distribution.

(*b*) **Kerosene.**

40. The import duty on kerosene has been included in Table IV—Schedule I. We have not amalgamated this with the excise duty, as in the case of petrol, as the amount of foreign kerosene imported is considerable and the rates of duty differ. We have excluded the maritime States from any share in the customs duty, but propose to include them in the distribution of the excise duty, as they import large quantities

of country oil from Bombay and Karachi, as shown in the Annual Statements of the Maritime Trade of Bombay and Sind. As in the case of the customs duty on kerosene, we suggest a distribution of the excise duty on a population basis and hence allot 22 per cent. to the States (excluding Kashmir State which receives a refund of the duty levied).

Table No. XI shows the quantity available for consumption in India (excluding Burma) during the year 1928-29 and the amount of duty available for distribution. The rate of duty has since been raised by 50 per cent. and the amount available for distribution on this basis would have been Rs. 1,05,41,000 in round figures, of which the share of the States would have been Rs. 23,19,000 approximately.

(c) Silver.

41. The duty was imposed only in March 1930. Future revenue should, we suggest, be distributed on a population basis, *vide* paragraph 21 of the customs portion of our report. The bulk of the production is in Burma, which exported to India in 1928-29, 82,43,476 ounces: duty on this at the present rate would have amounted to Rs. 20,60,869 and the share of the States at 22 per cent. would have been Rs. 4,53,000, approximately.

CHAPTER IV.

Salt Revenue.

42. We are required to estimate the amount accruing to Central Revenues from the consumption of *taxed* salt in Indian States. These computations are to be made on the assumption that existing salt agreements are to continue in force. The problem is somewhat similar to that of customs, except that unlike the latter where no actual statistics of distribution are available, the various Administration Reports do enable us to trace on broad lines the quantities finding their way into various Provinces and groups of States. Correspondence, however, with the Collectors of Salt Revenue has shown that the statistics available in these documents deal only with direct issues from the places of manufacture and ignore the effect of further retail distribution across the boundaries of contiguous territories. We have accordingly devised a scheme which makes allowance for this factor.

43. In this chapter we have dealt with both imported salt and that which is manufactured in India, in order to arrive at a proper scheme of distribution. This has been possible in view of the fact that the excise and customs duties are identical in rate. Table No. XII shows the quantities of salt produced in Madras, Bombay, Northern India and Sind during the years 1926-27 to 1928-29, as distributed over the several areas which they serve. These figures are taken from the respective Salt Administration Reports. In this connection we should mention that we have made due allowance for salt which the States of Bikaner, Gwalior and Jaisalmer are entitled to manufacture under their agreements. We have not been able to ascertain whether each of these States manufactures the full amount permissible under the agreements, but, for the purpose of our calculations, we have assumed that they do so. If, in any year, it is found that they do not manufacture the full quantities, it is only necessary to make a small readjustment of the difference in the calculations. The statement also includes the quantities of salt imported by sea. Statistics showing the actual distribution of imported salt are not available, but we gather that it is mainly consumed in Bengal and Assam and to a smaller degree in Bihar and Orissa and to a still smaller degree in the United Provinces. We have made the distribution of imported salt among these three areas in the proportion in which similar imports have been allocated in the publication entitled " The Systems and Practice of Salt Administration in India ".

44. We have thus been able to compute the average quantities of salt, which found their way into the areas specified in column 1 of the statement during the years 1926-27 to 1928-29. As stated above, these figures do not in all cases represent the final distribution of the salt and it is likely that the amount shown against any particular area may be more or less than the actual quantity finding its way

into that area, the excess or deficiency being reflected in the figures of the neighbouring States or Provinces. We consider, therefore, that the total of a group of contiguous areas would more accurately represent the total consumption in the group area. It will thus be possible to distribute the total consumption in the larger group proportionately between the population of Indian States in that group and British India. In making this grouping we have been influenced by the fact that the quantity of salt consumed in the different parts of India differs according to the habits of the people, and varies with the dietary ; *cf.* paragraph 166 of the Report of the Indian Taxation Enquiry Committee, 1924-25, Volume I. The result of our investigations also confirms this view.

45. We have, therefore, combined the areas in column 1 of Table No. XII into the following main groups:—

(I) Madras, Coorg, Mysore, and Madras States (except Travancore and Cochin).

(II) Bengal and Assam including Manipur, Bengal States and Sikkim.

(III) Bihar and Orissa including States.

(IV) Sind, Baluchistan, Khairpur and Baluchistan States.

(V) Bombay, Central Provinces and Berar, Baroda (except Okhamandal and Amreli), Western India States, Bombay States (except Khairpur), Hyderabad and Central Provinces States.

(VI) United Provinces, the Punjab, North-West Frontier Province, Ajmer-Merwara, Delhi Province, United Provinces States, Rajputana, Central India, Gwalior, Punjab States and Kashmir.

46. The total quantity of salt consumed in each of these groups has been apportioned in Table No. XIII between the States and British India in that group according to the relative populations, with this modification that in the case of group (V) we have excluded the population of Kathiawar States, the Baroda Districts of Okhamandal and Amreli and Cutch, as they depend mostly on local manufacture. But, as the Kathiawar States are found to import a small quantity, credit has been given for the exact amount stated in the Bombay Salt Administration Reports. Travancore and Cochin have been omitted, as all the salt imported by them is free of duty.

We have excluded Burma from our computations for the same reasons as in the case of Customs.

47. In this connection it may be mentioned that the amount of salt consumed per head in the various groups is worked out by us to be as follows :—

(1) Madras, Mysore, etc., group 20.32 lbs.

(2) Bengal, Assam, group 12.59 lbs.

(3) Bihar and Orissa, group, 11.20 lbs.

(4) Sind, Baluchistan group, 10.19 lbs.

(5) Bombay, Central Provinces, Hyderabad group, 13.31 lbs.

(6) United Provinces, Punjab, Rajputana and Central India group, 10.99 lbs.

These figures compare reasonably well with those stated in paragraph 166 of the Taxation Enquiry Committee's Report, although we realise that our figures are apt to be slightly higher in view of the fact that we are working on the Census of 1921-22 and the total consumption of 1926-27 to 1928-29. At the same time we feel that our grouping together of contiguous areas would give more accurate results, as already explained. The fact that we are dealing with the Census of 1921, and the total consumption of a later period should not affect materially our calculations of the share of consumption of the States, as they are based on relative proportions of the populations. The gross amount of salt supplied to Indian States (excluding Travancore and Cochin) through the agency of the Government of India Salt and Customs Departments during the years 1926-27 to 1928-29 has been worked out to be* 94,50,000 maunds per annum.

Treatment of concessional supplies.

48. Under their agreements some States are entitled to definite quantities of salt

(1) free of duty, or

(2) free both of price and duty, or

(3) at concessional prices and half free of duty.

In arriving, therefore, at the quantity of salt on which duty has been paid by States, due account has to be taken of the amount of salt on which no duty or only half duty is paid. We have compiled a list of these concessions *inter alia* in Table No. XIV from which it will be seen that the total quantity of salt to be provided duty free per annum is 3,09,855 maunds (half duty free salt has been reduced to terms of full duty free salt by taking only half the quantity of the former). In actual working, a State may not be supplied with the full amount of duty free salt to which it is entitled in any particular year, but the deficiency is made good in a subsequent year. It is, therefore, sufficient for our purposes to take the actual quantities to which the States are entitled. Deducting this and the quantity of salt manufactured by the States themselves, from the gross consumption, we arrive at the amount of salt on which duty has been paid by the States. This quantity for the period in question was 91,40,145 maunds per annum.

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* Gross amount consumed ..	..	..	95,49,000
Less production by States ..	..	..	99,000
			94,50,000

Treatment of duty free supplies which have been commuted into cash payments.

49. We find that in the case of certain States which were entitled under their original agreements to stipulated quantities of salt free of duty, subsequent agreements have been entered into, under which such free supplies have been commuted into fixed cash payments. We feel that in these cases the States are not entitled to be credited again with the duty on that amount of salt in respect of which compensations have already been paid ; in other words, that they are entitled to credit only on the amount of duty paid salt consumed over and above the amounts for which compensations have already been paid. The total quantity which should thus be deducted from the quantity specified in paragraph 48 is 2,44,000 maunds and after taking this into consideration the net amount of salt on which duty should be credited to the States amounts to 88,96,145 maunds. At the current rate of duty which has been in force since 1924, the credit to the States under this head amounts to Rs. 1,11,20,000.

50. Although the scheme may be in some respects rough and ready, we feel that we can claim for it a higher degree of accuracy than in the case of Customs, as we have been able to ascertain the broad lines of distribution, and by dividing the country into groups to assess with reasonable accuracy the total quantity consumed in each group. In the application of this scheme to individual States the same degree of accuracy is not likely to be attained and in consequence we doubt whether the scheme can be applied with complete satisfaction to the claim of any individual State.

CHAPTER V.

Tributes.

51. We have been asked to compile a detailed statement of all payments under the head ' Tributes ' in so far as they are available to the Government of India for general expenditure, payments earmarked for special or local purposes particularly beneficial to the States concerned being separately listed. The required figures will be found in Table No. XV. They are based on such information as was readily available from the records of the Government of India. Statement A of the Table embodies Tributes which are available to the Government of India for general expenditure and statement B those tributes which are received for special or local purposes.

52. We have indicated in the ' Remarks ' column of Statement A as far as information was readily available, whether a particular payment is for

(*a*) the price of protection,

(*b*) maintenance of troops,

(*c*) commutation for maintenance of troops,

(*d*) quit rent for land, and land revenue.

53. In the case of Statement B the nature of the specific object or service for which the tribute is paid has also been indicated.

CHAPTER VI.

Expenditure incurred by States on their Armies.

54. We are asked to ascertain the actual cost of units maintained under the Reorganization scheme including a fair amount for overhead charges on account of the staff, maintenance of barracks, etc. We are also asked to make separate lists for :—

(*a*) Units which are expected to be at the disposal of the Imperial Government for external defence, and

(*b*) Units earmarked for internal security.

Further, we are asked to collect separate figures showing the total Army expenditure of all States.

55. The view taken by the Army Authorities of the Government of India as to the impossibility of differentiation between the expenditure of the Government of India for purposes of external defence and for purposes of internal security (*vide* paragraph 96) renders a similar distinction unnecessary in the case of States Forces, and indeed the Army Authorities have themselves suggested that we should instead ascertain the total effective military expenditure of the States.

56. In reply to the enquiries which we made on the basis of our terms of reference, the Military Adviser-in-Chief provided us with a statement showing the expenditure incurred by States on the various units included under the Reorganization scheme, differentiating between :—

(*a*) Units earmarked for service,

(*b*) Units that are for loan to Government but not yet earmarked,

(*c*) those for internal security.

He pointed out, however, that it was doubtful whether the figures supplied included all the items of expenditure which we required ; such as expenditure in connection with the construction and upkeep of barracks, etc. He suggested that we should apply direct to the States on the subject. We adopted this suggestion and the result is shown in Table No. XVI. We have taken the figures in each case to the nearest thousand rupees.

The expenditure has been divided under two heads :—

(1) Indian States Forces,

(2) other military expenditure.

The former heading has not been sub-divided into the two categories of internal security and external defence, partly because such a distinction is now unnecessary, and partly because separate figures have not been given by all States. We should mention here that where the States have given a lump figure for overhead charges, we

have divided it *pro rata* between the "States Forces" and other Army expenditure, and, where the capital cost of barracks has been separately shown and the recurring charges on their account have not been merged in the overhead charges, we have calculated the annual charge at 6 per cent. on the capital cost. We have deduced the total expenditure under Indian States Forces to be Rs. 2,38,71,000 as against Rs. 2,09, 38,000 in the Statement supplied by the Military Adviser-in-Chief. This discrepancy of Rs. 29,33,000 is in the main accounted for by the inclusion of overhead charges, etc., in the figures supplied by States and may be considered to be reasonable.

57. The expenditure under the head "States Forces" may be considered to be "effective" military expenditure as described by the Army authorities but it is doubtful whether all the "other military expenditure" can be so regarded. Most of the States which maintain armies have joined the Reorganization Scheme, some of the principal exceptions being Baroda, Travancore, Cochin, and Kolhapur. It is only in the case of these principal States that a considerable proportion of their military expenditure could probably be classed as effective, but we are not in a position to say what this proportion is as we are not aware of the composition or the standard of efficiency of their troops. Again, certain States which wholly or partially have come under the Reorganization Scheme have also claimed to incur certain other military expenditure. Here also we are unable to say whether any part of such expenditure is to be regarded as "effective" military expenditure and how far it really should be excluded as being incurred on "Armed Police", "State Band" and so on. The time at our disposal has not been sufficient to make a further investigation into this point, which would have involved us in lengthy correspondence with the States. We have, however, been able to exercise some check by means of the "Return of Military Forces, Aircraft, etc., in Indian States" which is maintained in the Political Department, and to eliminate the expenditure given by the following States, which are shown in that Return as possessing no regular troops, but only armed police.

Cambay,	Umetha,
Janjira,	Jambughoda,
Sant,	Akalkot,
Bhadarwa,	

It is however almost certain that in the case of other States also, expenditure on armed police, State Band, etc., has been included, but we are not in a position to check this and hence cannot say definitely whether the amount under the heading "Other military expenditure" is entirely spent on "effective" troops or otherwise.

CHAPTER VII.

Imperial Burdens.

General remarks.

58. In this chapter we have dealt with items of Central expenditure classified as Imperial Burdens. We were supplied with a provisional list of the items, and were required to collect figures showing the average annual expenditure of the Government of India in respect of each item, based as far as possible on the actual available figures for three years and the revised and budget estimates of the remaining two. We have indicated in the body of this chapter where we have taken the figures of a shorter period for special reasons.

59. Although we are required under our instructions merely to collect the figures of expenditure under the Imperial Burdens, we have collected and stated such other facts as may be useful when the time comes for the actual apportionment of 'Imperial Burdens', between States and British India. We feel that by so doing, we have made it unnecessary for the authorities to cover again some of the same ground and thereby have saved some duplication of work.

I

High Commissioner for India.

60. The expenditure on agency services performed by the High Commissioner for India falls under the following three main heads :—

(*a*) Education Department,

(*b*) Trade Department, and

(*c*) General utility services.

The expenditure under these heads as worked out by the High Commissioner on the basis of actuals of 1929-30, is as follows :—

(*a*) Education Department	..	£15,401 or Rs. 2,05,350.
(*b*) Trade Department	..	£17,962 or Rs. 2,39,520.
(*c*) General utility services	..	£11,690 or Rs. 1,55,870.

These figures are inclusive of an addition for pensionary charges.

61. As regards (*a*), *i.e.*, the Education Department, the share of the cost on account of students from Indian States, worked out on the basis of three years average of passports issued to such students, amounted to £531 or Rs. 7,080 for 1929-30. In calculating this figure, students from the Hyderabad State have been excluded as His Exalted Highness the Nizam's Government have their own Educational Agent in England.

62. As regards (*b*), *i.e.*, the Trade Department, the Secretary to the High Commissioner has pointed out that "the number of en-

quiries on behalf of Indian States on which action has been taken is very small, and would be infinitesimal in comparison with enquiries from or about British India ". He adds, however, that "it must be borne in mind that it is India's export trade that is the centre of interest and that whereas exporters are chiefly located in British India, their activities as purchasers of exportable goods cover the whole of India, including Indian States, and that in that sense the Indian States share the benefit of enquiries relative to exporters in British India ". He has suggested that a rough estimate might be made of the extent to which the Indian States benefit by the activities of the Department by reference to some such criteria as relative populations, relative cultivable areas and possibly relative forestry and mineral wealth. We have adopted this suggestion but have carried it somewhat nearer to the export trade by taking the more important of India's exports as recorded in the *Review of Trade* for the year 1928-29, and have estimated the probable share of the Indian States in this trade by taking the yield of crops and the output of factories in Indian States as compared with India as a whole. We reproduce these figures in Table No. XVII. The details indicating how the share of the States has been arrived at are shown in Table No. XVIII. It will be seen that the particular items of export dealt with account for Rs. 285 crores out of a total export trade of 330 crores in 1928-29, so that they represent a very fair picture of the export trade of India. This statement shows that the share of the States in the commodities considered amounts to 14 per cent. of the whole. We should, however, add that we have assumed, for instance, that the raw cotton exported arrives in the ports from British India and the Indian States proportionately to the yield of the cotton crop in the respective areas, and that the hides and skins exported come from the two areas in proportion to the total number of cattle in them. We have based our suggestions for the allocation of a share in the export duty on rice, jute and hides and skins on similar data and it is obvious that the same basis must be adopted in both cases.

62. As regards (*c*), *i.e.*, general utility services, it may be stated that most of the advantages which accrue to British India from the general utility services of the High Commissioner's office in London are open to Indian States. These are as follows :—

(1) Securing facilities for officers on deputation or study leave,

(2) relief and repatriation of destitute Indians,

(3) issue of special nationality certificates for Indian seamen,

(4) arrangements in connection with the issue of British passports,

(5) purchase of books and periodicals under special terms, and

(6) library, reading room and other facilities at the India House.

The High Commissioner for India has suggested that some portion of the expenditure under this head may be regarded as being special to his representative position on behalf of British India and should therefore be excluded before any distribution is made. We are unable to suggest what this figure should be, as we have not had adequate time for a further reference to the High Commissioner.

II

The Agent of the Government of India in South Africa.

64. The average annual expenditure incurred by the Government of India in connection with this Agency is estimated to be Rs. 1,41,600. This figure is made up as follows :—

	Rs.
(1) Average cost of South African Agency ..	1,08,000
(2) Share of Secretariat charges, *i.e.*, a proportion of the cost of the Department of Education, Health and Lands	12,170
(This is worked out on the basis that 1|12th of the Joint Secretary's time and 1|9th of the Additional Deputy Secretary's time are spent on South Africa. Allowance has also been made for office establishment engaged on Emigration work.)	
(3) Special Officer for South African repatriates in Madras	13,000
(4) Leave and pensionary charges of establishment in India, *i.e.*, one-third of items (2) and (3) above	8,389
For rounding	41
Total ..	1,41,600

65. Figures showing the exact number of Indian State subjects in South Africa are not available, but it is estimated that in the Cape Province and Transvaal the proportion of such subjects to the total resident Indian population is one-third and that in the Union of South Africa as a whole it would not exceed one-fourth.

We may add that we understand that the Special Officer for South African repatriates does not do the same amount of work for Indian State repatriates as for British Indian repatriates in the matter of finding employment in India.

III

Port Quarantine Measures.

66. This expenditure is of vital benefit to the whole of India including the Indian States, as it is incurred on the prevention of the introduction into India of epidemic diseases. After taking into account recoveries and contributions from various Port Trusts and Shipping Companies, the net average annual expenditure on this account aggregates Rs. 1,47,182 to which should be added a sum of Rs. 14,055 on account of pensionary charges, making a total of Rs. 1,61,200 per annum roundly.

IV

Central Agricultural and Veterinary Research.

67. (i) *The Imperial Council of Agricultural Research.*—The Imperial Council of Agricultural Research was instituted in June 1929 as a result of the recommendations of the Royal Commission on Agriculture in India, for the purpose of :—

(*a*) the promotion, guidance and co-ordination of agricultural and veterinary research throughout India,

(*b*) the training of research workers under a scheme of research scholarships or in other ways,

(*c*) the collection and dissemination of information in regard not only to research but to agricultural and veterinary matters generally, and

(*d*) the publication of scientific papers, etc.

68. The Royal Commission recommended that, to enable the Council to embark upon a programme of ordered advance, a lump grant should be made to the Council of Rs. 50 lakhs which would constitute a research fund and to which additions should be made from time to time as financial conditions permitted. Under the scheme as finally sanctioned the Council have so far received the following grants :—

(*a*) Administration grant (*i.e.*, for the cost of the staff of the Council)—

	Rs.
1929-30 recurring	1,40,000
1930-31 recurring	2,55,000

(*b*) Research grant (non-lapsing)—

	Rs.
1929-30 Lump-grant for research	15,00,000
1930-31 Lump-sum non-recurring grant for sugar cultivation	10,00,000
1930-31 recurring annual grant for research ..	5,00,000
	30,00,000

The recurring administrative grant is for the secretariat of the Council and as it came into existence in June 1929 the figure for that year does not represent a correct picture of the future. An average of Rs. 2,75,000 is considered to be nearer the mark.

As regards research grants, they are non-lapsing and for our purpose it would be better to take an average for a period of say six years. The Council's assets during such a period are likely to be Rs. 60,00,000 as shown below :—

	Rs.
(1) Grants already received ..	30,00,000
(2) Balance of lump grant of Rs. 25,00,000 (paragraph 7 of the Resolution by the Department of Education, Health and Lands, dated 23rd May 1930)	10,00,000
(3) Recurring annual grant of Rs. 5,00,000 for 4 years	20,00,000
	60,00,000

After adding to this the cost of administration of the Council, *viz.*, Rs. 2,75,000 per annum and an allowance of Rs. 19,500 for the pensionary liability on account of the staff we arrive at Rs. 12,94,500 per annum as the average cost of the Imperial Council of Agricultural Research and its activities.

69. No regular contributions are at present made by Indian States towards the cost of the Imperial Council of Agricultural Research. His Exalted Highness the Nizam's Government alone have given a donation of Rs. 2 lakhs in return for which they have been given representation on the Council and are entitled to apply to the Council for grants for research schemes, in the same way as the Provinces in British India.

(ii) *The Imperial Institute of Agricultural Research at Pusa and its sub-stations.*

70. This Institute is fully equipped with laboratories, a museum, herbaria and an up-to-date scientific library. The activities of the Institute are mainly directed towards research, experiment and education. As regards research, the Institute deals as a rule with problems of general or all-India importance, or with problems which cannot

be studied properly or conveniently by Provincial Governments. On the education side, it serves the purpose of a higher teaching institution, providing post-graduate courses for selected and distinguished graduates of Indian Universities. With a view to obviating the necessity of students going to foreign lands for still higher agricultural teaching, specialised courses were started in 1923 with the object of training students in methods of research and fitting them for appointment to the superior posts in the Service. The Institute publishes in the form of scientific reports, the results of the research work carried out by members of the staff or by research workers. The Institute performs another very important function in so far as it supplies information and advice on agricultural topics to all who care to ask for it.

The net average annual expenditure incurred on this Institute including pensionary charges in respect of the staff, amounts to Rs. 11,61,000.

(iii) *The Imperial Institute of Veterinary Research at Muktesar and its sub-station Izatnagar.*

71. The original object of this Institute was to investigate the diseases of domesticated animals and to ascertain, as far as possible, by biological research, the means of preventing and curing such diseases. It has since developed into an extensive institution in which sera and vaccines are manufactured more or less on a large scale for supplies to Local Governments and to Indian States. The activities of the Institute also consist of research in devising suitable remedies for diseases of animals which still require investigation, in standardisation of doses and experiments, and in new methods of inoculation, etc. The educational activities of the Institute consist in imparting post-graduate instruction and practical training to veterinary officers and subordinates deputed by Local Governments and Indian States.

72. Under existing arrangements the whole cost of this Institute is more than counterbalanced by receipts from the sale of sera and vaccines. The Government of India have, however, under consideration the recommendation of the Royal Commission on Agriculture to the effect that the cost of research and of manufacture at Muktesar (including Izatnagar) should be separated, the former being borne by Central revenues. If this recommendation is accepted all the charges of veterinary research will become an Imperial burden while the expenditure on the manufacture of sera and vaccines will be met from charges for their supply at cost price. It is not possible to foresee at this stage what those veterinary research charges will exactly be. It is, however, anticipated that they will be in the neighbourhood of Rs. 3 lakhs per annum.

No contributions are received from Indian States towards either of the two Institutes mentioned above.

V.

Central Medical Research.

(*i*) *Indian Research Fund Association.*

73. The Indian Research Fund Association has been established for the prosecution and assistance of research, the propagation of knowledge and experimental measures generally in connection with the causation, mode of spread and prevention of diseases. The work carried out by the Association is thus beneficial to the whole of India including the States.

74. Towards the cost of this Association the Government of India contributes a sum of Rs. 7,50,000 annually. No regular contributions are made by Indian States.

(*ii*) *Central Research Institute, Kasauli.*

75. The Central Research Institute at Kasauli is the medical research laboratory of the Government of India. Its functions are of an all-India character. It is the headquarters for basic research, enquiries in the field and other medical research activities connected with the Government of India and is very closely linked with the Indian Research Fund Association. It maintains a publication office for the Indian Journal of Medical Research and Indian Research Memoirs, a special library for the assistance of Indian Research Fund Association workers in the field and a stores at the Institute. It is also the source of manufacture of various vaccines and of anti-venomous serum in India.

76. The average annual expenditure on the Institute (including a percentage for pensionary liabilities on account of establishment employed) amounts roundly to Rs. 2,38,000. No regular contributions are received from Indian States towards this expenditure.

(*iii*) *Pasteur Institute of India, Kasauli.*

77. The Pasteur Institute, Kasauli, was opened in 1901 and was for many years the only institution for anti-rabic treatment and research in India. Though similar institutes have since been established in other parts of India, *viz.* :—at Coonoor, Shillong and Rangoon, the Kasauli Institute is the only one of its kind in Northern India and serves the whole of the Punjab, the North West Frontier Province, the United Provinces, Delhi, Central India and Rajputana and the adjacent Indian States, besides receiving patients from other parts of the country.

78. For the period of five years ending 1929 the average number of patients treated at this Institute totalled 8,471 per annum. Of this

number 1,673, *i.e.*, nearly one-fourth, represent patients from Indian States.

79. The Government of India makes an annual contribution to this Institution of Rs. 17,700 besides occasional non-recurring contributions (*e.g.*, Rs. 1,64,500 in 1929-30). Contributions from Indian States are very fluctuating, *e.g.*, in 1928-29 these amounted to Rs. 2,325 while in 1929-30 they were only Rs. 950.

VI.

The Lady Hardinge Medical College and Hospital, New Delhi.

80. The Lady Hardinge Medical College serves as a training college for medical women all over India including Indian States.

81. The annual contribution made by the Government of India to this College is Rs. 3,14,500, in addition to which non-recurring grants are also made when necessary. Apart from non-recurring donations given in the past by Indian States towards this Institution, the following recurring grants are received from some of the States namely :—

Kashmir	..	Rs. 3,500 per annum.
Hyderabad	..	Rs. 6,000 per annum.
Patiala	..	Rs. *3,500 per annum.
Faridkot	..	Rs. 1,500 per annum.
Kapurthala	..	Rs. 500 per annum.
Total	..	Rs. 15,000

Recurring grants of Rs. 30,000 and Rs. 4,000 per annum are also made by the Governments of the Punjab and of Bihar and Orissa.

82. During the last five years 98 students were admitted into the college from British India and 18 from Indian States.

83. We consider it however, relevant to add that in 1912 Lady Hardinge secured promises of Rs. 15 lakhs from the leading Ruling Princes and Nobles for the building of the College, with its associated hospital, and a training school for nurses, and the sum was subscribed on the condition *inter alia* that the Government of India would undertake all recurring charges after allowing for the income from endowments.

VII.

The Forest Institute and College at Dehra Dun.

84. The Forest Research Institute at Dehra Dun includes also the Forest College where students from all over India, including Indian States, receive training in forestry.

*This payment is conditional on two State nominees being provided with accommodation in the College every year.

85. The net average annual expenditure incurred by the Government of India on the Forest Research Institute and the College, based on the actuals of 1926-27 to 1928-29, is estimated to be Rs. 8,16,200. Adding to this an allowance of Rs. 85,300 to cover pensionary liabilities, the total net expenditure is Rs. 9,01,500. It has not been possible to apportion this expenditure between the Forest Research Institute and the College in view of the existence of a number of factors common to both. For instance, certain members of the Institute, *e.g.*, the Biochemist, Entomologist, Botanist, Silviculturist and the Economist have to carry out certain duties in the College also. In view of this the expenditure on the two institutions is shown above as a lump sum.

86. We have been furnished with a number of statements by the Inspector General of Forests, which show that a considerable amount of assistance has been given to Indian States by the various branches of the Forest Research Institute by way of advice and the supply of useful information and statistics in various spheres. Speaking generally, the Institute has been of considerable benefit to the States in the development of their forests and in other directions of economic importance. In this respect Indian States are in the same position as provinces in British India. It is, however, not possible to estimate in terms of money the value of the benefits thus derived by the States from the Institute.

87. As regards the Forest College we have ascertained that the average number of students deputed by Indian States for training during the years 1926-27 to 1928-29 was exactly half of the total average number of students. Fees are doubtless recovered from all students, but these do not cover the cost actually incurred by the Government on their training.

VIII.

Agency Services in Ceylon and Malaya.

88. We find that the income realised from emigration fees levied under the Indian Emigration Act is more than sufficient to cover the expenditure on these Agencies and that incurred at the ports of Madras, Bombay and Calcutta in this connection. Emigrants from Indian States pay their share of the fees. We, therefore, consider it unnecessary to note the figures of receipts and expenditure under these two heads.

IX.

Meteorology.

89. The Indian Meteorological Department was instituted in 1875 to combine and extend the work of the various provincial meteorological services which had sprung up before that date. The

main existing functions, more or less in the historical order in which they were assumed, may be briefly summarised as follows :—

(*a*) The issue of warnings to ports and coastal districts of the approach of disastrous storms. Since the introduction of wireless telegraphy this has been extended to include the issue of storm warnings to ships in Indian seas.

(*b*) The maintenance of systematic records of meteorological data and the publication of climatological statistics. These were originally undertaken in order to furnish data for the investigation of the relation between weather and disease.

(*c*) The issue to the public of up-to-date weather reports and of rainfall forecasts. These duties were originally recommended by a Committee of Enquiry into the causes of famine in India.

(*d*) Meteorological researches of a general character, but particularly regarding tropical storms and the forecasting of monsoon and winter rainfall.

(*e*) The issue of seasonal rainfall forecasts.

(*f*) The issue of telegraphic warnings of heavy rainfall by special telegrams to district officers on departmental warning lists (*e.g.*, canal and railway engineers), and by means of the ordinary daily weather telegram, to the public in general.

(*g*) Supply of meteorological, astronomical and geophysical information in response to enquiries from officials, commercial firms or private individuals.

(*h*) Technical supervision of rainfall registration carried out under the control of Provincial Governments and State authorities.

(*i*) The study of temperature and moisture conditions in the upper air by means of instrument—carrying balloons, and of upper winds by pilot balloons.

(*j*) The issue of weather reports and warnings to aircraft.

(*k*) Special investigations at the Airship base, Karachi.

In addition to these meteorological duties the Indian Meteorological Department was from time to time made responsible for various other important duties, such as—

(*l*) The determination of time in India and the issue of time-signals, and also the determination of errors of chronometers for the Royal Indian Marine and the Royal Navy.

(*m*) Observations and researches on terrestrial magnetism at Bombay.

(*n*) Regular study (mainly by spectroscopic examination) of the sun at the Solar Physics Observatory at Kodaikanal.

(*o*) Maintenance of seismological instruments at various centres.

90. The net total annual expenditure on Meteorology in India, including a suitable addition on account of pensionary liabilities, is Rs. 19,10,000. This, however, includes the cost of meteorological work done for civil aviation purposes. We understand that it is not possible to ascertain the proportionate expenditure on meteorological services for civil aviation, but on the basis of the net expenditure, *viz.* :—Rs. 8,98,000, on Meteorology for the year 1926-27, up to which no work was done for civil aviation, the expenditure for the latter purposes may be estimated at Rs. 10,12,000.

91. We understand that it is not practicable to assess the exact cost of the portion of the Meteorological Department which considers, tabulates and co-ordinates the statistics received from the various States and British Indian observatories. We have therefore taken account of the fact that Indian States render assistance in varying degrees in the general interests of Meteorology. We append a statement (Table No. XIX) which estimates roughly the value of the services rendered by them at Rs. 74,400. Credit to the States will have to be given for this after the charges indicated in paragraph 90 above and the value of services rendered by the States are distributed between British India and the States in any manner which may be decided upon.

X.

Railway Board.

92. The average annual expenditure on this account aggregates Rs. 15,75,000 inclusive of pensionary liabilities.

XI.

Net loss incurred on strategic railways.

93. The average net loss incurred on strategic railways amounts to Rs. 1,73,05,000. We are taking this into account separately under Military Expenditure.

XII.

Army, Marine and Military Works.

94. The net average annual expenditure on this account aggregates Rs. 55,06,28,281 as follows :—

	Rs.
Army	50,39,38,757
Marine	63,38,532
Military Engineer Services ..	3,96,72,045
Transfers to Military Reserve Funds	6,78,947

It is not possible to estimate at this stage what the level of expenditure will be on the termination of the present contract budget with the Army Department. It is, however, hoped that such expenditure will be in the neighbourhood of Rs. 52,50,00,000. Over and above this expenditure a net average loss of Rs. 1,73,05,000 per annum is incurred on strategic railways. The total military expenditure including this loss thus amounts to Rs. 56,79,33,281. Of this a sum of Rs. 1,20,00,000 is approximately estimated to relate to military expenditure in Burma. The latter does not include expenditure in respect of the Royal Indian Marine, as no such expenditure is incurred in Burma.

95. As regards the functions of the Royal Indian Marine, it may be mentioned that it undertakes :—

(*i*) the defence of Indian coasts, harbours and ports and the protection of trade in Indian waters, and

(*ii*) the marine survey of the coasts of India, including the ports.

When survey or other work is undertaken by the Marine Department solely for the benefit of *quasi*-government bodies or Indian States, the latter are required to pay the costs involved. Similarly Local Governments pay for work undertaken at their request when it is conspicuously of local interest.

96. We are required, under our terms of reference, to obtain figures classifying separately expenditure on (*a*) external defence and (*b*) internal security. We understand, however, from the Army authorities that it is impossible to do this. They consider that it is impossible to differentiate in military expenditure in India, between expenditure for purposes of external defence and for purposes of internal security. The division of the garrison in India between external defence troops and internal security troops represents the allocation in an order of battle which would come into operation in the event of an external war when general mobilization is ordered. Apart from the fact that internal security troops would be required in the interests of States and not only for British India, they consider that they would also be necessary for the purpose of guarding the lines of communication of the field army.

97. The question of dividing the military expenditure has presumably been raised for the purpose of determining from what portion of the total expenditure the States should be exempted. As it is impossible to differentiate between expenditure under the two heads, it has been suggested to us that the proper share of the States could be assessed by adding together the total military expenditure of British India and the total "effective" military expenditure incurred by the States, and dividing the whole between the two in whatever ratio may be decided upon, whether this be on a population or a revenue basis. This suggestion renders it necessary for

us to work out the "Effective" military expenditure of the States, and we have dealt with this problem elsewhere under the "Credit" side of our Report.

XIII.

The Standing Committee of the Chamber of Princes and the Chamber.

98. The following expenditure is incurred by the Government of India in connection with the Standing Committee of the Chamber of Princes and the Chamber :—

	Rs.
(*a*) Printing, postage and other miscellaneous expenditure ..	3,000
(*b*) Maintenance of the Chamber of Princes' building	20,500
(This includes charges for the maintenance of the building and furniture, house tax, electric energy and water supply, running of lifts, etc.).	
(*c*) Interest at 5 per cent. on the capital cost of the building ..	1,00,000
(On a rough computation the capital cost has been taken to be Rs. 20 lakhs which represents the cost of the Princes' Chamber, a share of the cost of the outer ring for that portion of the ring which is occupied during sessions and also a share of the cost of the library, which is intended for the use of all the three Houses.)	
Total	1,23,500

XIV.

Chiefs' Colleges.

99. We have prepared a statement (Table No. XX) which shows at a glance the average expenditure incurred on these colleges and their sources of income, with particular reference to the recurring contributions made by the Government of India and the Princes. The statement shows also the proportion of the total recurring expenditure which should be borne by the Government of India on the

basis of the number of British Indian students. The excess of the contributions by the Government of India over their share would be a debit entirely against the States. We may add that this calculation assumes that the whole credit on account of interest on investments should go to the States—an assumption which we have not been able to check.

XV

The League of Nations.

100. The Government of India incurs expenditure in connection with the League of Nations on account of :—

(*a*) the annual contribution to the League of Nations,

(*b*) the deputation of the Indian Delegation to Geneva.

The annual contribution depends on :—

(1) the total expenditure of the League for the year in question, and

(2) the proportion of the total expenditure for the time being payable by India.

The former has shown a steady tendency to increase, and it would be rash to assume that the maximum has been reached. The actual proportion of India's share depends on the scheme of allocation for the time being in force. Under the present scheme, India pays 56 units out of a total of 937. The Indian view is that she is assessed too high, and it is possible that the next revision of the scheme of allocation will result in a reduction of the number of units payable by India. There will also be a reduction in the proportion of expenditure payable by India if a new member should join the League. It would, however, be unsafe to assume that any probable reduction in the proportion would more than counterbalance the probable increase in the total cost, and having regard to the steady increase of India's contribution from Rs. 5,49,000 (roundly) in 1921-22 to Rs. 8,20,000 (budget estimate) in 1930-31, we are inclined to take the budget estimate for 1930-31, namely, Rs. 8,20,000 as a conservative estimate of the probable future annual liability. This represents a sterling liability of £61,500.

101. As regards the cost of the Delegation, the expenditure in England during the years 1926-27 to 1930-31 was as follows :—

1926-27	..	£3,746.
1927-28	..	£4,473.
1928-29	..	£5,737.
1929-30	..	£6,075 (revised estimate).
1930-31	..	£6,000 (budget estimate).

We consider £6,000 may be taken as a rough estimate of India's future liabilities on this account.

102. The expenditure in India, which is principally on account of passages, fluctuates widely in accordance with circumstances which are largely accidental ; for example, the amount of expenditure on passages depends on the number of delegates already in England at the time of their appointment to the Delegation, and it is impossible to form an estimate on scientific lines. We can only take the averages of the following five years :—

	Rs.
1926-27	12,114
1927-28	42,934
1928-29	8,686
1929-30 (revised budget)	8,403
1930-31 (budget)	25,000

The average amounts to Rs. 19,427 or Rs. 20,000 roundly.

103. To sum up we arrive at the following as representing India's liability :—

	£	Rs.
(1) Annual contribution	61,500 or	8,20,000
(2) India's Delegation :—		
(*a*) in England	6,000 or	80,000
(*b*) in India		20,000
		Rs. 9,20,000

XVI.

Consular Representations Abroad and in India.

104. The average annual expenditure incurred by the Government of India on the various Consulates included under this head, including an allowance for pensionary liabilities is as follows:—

(*a*) *Nepal Legation.*—Rs. 11,72,000. This figure includes the sum of Rs. 10 lakhs on account of the "Annual present to Nepal".

(*b*) *Tibet.*

(*i*) Gyantse Trade Agency Rs. 2,28,200 roundly.

(*ii*) Yatung Trade Agency Rs. 39,700 roundly.

(*iii*) Gartok Trade Agency Rs. 18,000 roundly.

(*c*) *China.*—The Government of India make a lump annual contribution of £12,500 or Rs. 1,67,000 towards the British consular representation in China excluding

Tenguyeh and Kashgar. They also contribute an annual sum of £475 or Rs. 9,500 towards the cost of the Consulate at Tenguyeh. The expenditure on the Kashgar Consulate General which is borne by Indian revenues is Rs. 1,02,000.

(*d*) *Siam.*—The Government of India contribute approximately the following amounts towards the cost of consular representation at Chiengmai and Nakawn Lampang (Lakhon)

(*i*) Chiengmai .. .. .. £1,420 or Rs. 19,950.

(*ii*) Lakhon .. .. £800 or Rs. 10,670.

(*e*) *Goa.*—Ever since 1926 the incumbents of the post of British Consul for Portuguese India have been men in private employ, and the Government of India have had to pay them only an allowance of Rs. 400 per mensem for holding charge of the Consulate. The annual expenditure on this account is Rs. 5,000 including contingencies.

(*f*) *Pondicherry.*—The average annual expenditure incurred by the Government of India on His Majesty's Consul at Pondicherry and Karikal is Rs. 28,600.

105. The total expenditure incurred by the Government of India under the above heads may be summed up :—

(*a*) Nepal Legation	Rs.	11,72,000
(*b*) *Tibet*:		
(*i*) Gyantse Trade Agency	Rs.	2,28,200
(*ii*) Yatung Trade Agency	Rs.	39,700
(*iii*) Gartok Trade Agency	Rs.	18,000
(*c*) China:		
(*i*) Contributions to His Majesty's Government £12,500 *plus* £475 or ..	Rs.	1,76,500
(*ii*) Kashgar Consulate General ..	Rs.	1,02,000
(*d*) Siam (*i*) Chiengmai £1,420 or ..	Rs.	19,950
(*ii*) Lakhon £800 or	Rs.	10,670
(*e*) Goa	Rs.	5,000
(*f*) Pondicherry	Rs.	28,600
Total ..	Rs.	18,00,620

XVII.

Consular representation in Persia and the Persian Gulf.

106. The expenditure on Consular representation in Persia and the Persian Gulf may be divided into two classes, *viz* :—

(*i*) Non-divisible, *i.e.*, expenditure which is wholly borne by India and (*ii*) divisible, *i.e.*, expenditure which is shared between His Majesty's Government and the Government of India. The average annual expenditure of the first category amounts to Rs. 5,96,800, while the average annual share of divisible expenditure debitable to the Government of India is Rs. 8,74,500, making a total liability of Rs. 14,71,300, including pensionary charges. In making these calculations we have also taken into account the share of the expenditure incurred in the first instance by His Majesty's Government and debited to the Government of India.

XVIII

Pilgrim Departments at Bombay, Karachi, Calcutta, and Jeddah and in Iraq and the Vice-Consulate at Jeddah.

107. For convenience we have dealt with all these items together. After allowing for recoveries, the average annual expenditure incurred by the Government of India on the various pilgrim departments and the Jeddah Vice-Consulate, inclusive of an allowance for pensionary liabilities is as follows :—

	Rs.
(*i*) Bombay and Karachi	47,000
(*ii*) Calcutta	7,800
(*iii*) Jeddah	52,600
(*iv*) Iraq	6,900
Total ..	1,14,300

108. The figures for Jeddah include a sum of Rs. 15,500 representing the average miscellaneous expenditure on the repatriation of destitute pilgrims. Under the Pilgrim Ships rules, passage money and deposits of pilgrims lapsing to Government can be utilised towards such expenditure. The average of the amounts which lapsed to Government during the four years ended 1929-30 was Rs. 4,470.

109. The figures for Iraq represent the average expenditure on the Protector of Pilgrims for the two years (revised) 1929-30 and (budget) 1930-31. This appointment is of very recent origin, having been created only in 1929 especially in connection with the repatriation of destitute pilgrims from Iraq.

110. We have ascertained that the average number of pilgrims from Indian States sailing from British Indian ports during the years 1926 to 1930 was 1,477 out of a total average of 27,303 for the same period. That is to say, 5.4 per cent. of the total number of pilgrims belong to the States. This figure relates to the Hedjaz pilgrimage. As regards the Iraq pilgrimage we have ascertained that the proportion of Indian States pilgrims to the total number of pilgrims repatriated from Iraq was 83 out of 272 or 30.5 per cent.

XIX

Aden.

111. The civil expenditure on Aden is borne partly by the Government of Bombay and partly by the Government of India. The figures of average revenue and expenditure, both Provincial and Central are as follows :—

(a) Provincial.

		Rs.
Average annual receipts	..	5,40,000
Average annual expenditure	..	4,67,000
Surplus	..	73,000

(b) Central.

Average annual receipts	..	5,16,600
Average annual expenditure	..	8,08,000
Deficit	..	2,91,400

If the Government of India were to take over the entire control of the civil administration of Aden, the deficit that would fall on Central revenues would amount to Rs. 2,18,400.

112. The following remarks are called for in respect of the calculations made by us :—

(*a*) Figures for four years only ending 1930-31 have been taken as those for previous years relate to the period prior to the transfer of the political and military control of Aden from the Government of India to His Majesty's Government.

(*b*) Receipts and expenditure under the central head ' Public Health ' have been ignored, as they have been taken into account in connection with the expenditure on

Port Quarantine at Bombay, Karachi and Aden, *vide* paragraph 66.

(*c*) The figures of normal expenditure (both provincial and central) under the head " Superannuation Allowances and Pensions " have also been ignored, as a proportionate addition to the expenditure has been made on account of pensionary liabilities.

(*d*) The expenditure under the head " 19-Interest on Debt " incurred in Aden has not been included, as this cannot be regarded as a payment in the particular interests of Aden.

(*e*) The figures of central expenditure include a sum of Rs. 42,000 representing the annual contribution that the Government of India have agreed to make towards the reorganisation of the armed police force at Aden.

(*f*) The annual contribution by India of £250,000 for three years from the 1st April 1927 and of £150,000 thereafter to His Majesty's Government in respect of the expenditure on the military administration of Aden and relations with the Protectorate and Hinterland is not included in the figures quoted above as it is merged in the Army Budget and has been taken into account in connection with the military expenditure dealt with in paragraph 94.

(*g*) Both the revenue and expenditure under the head " Salt " have been taken into account as the former represents the Excise duty on salt consumed in and around Aden, and the latter the expenditure on the operations of the local salt works. Aden salt which enters India is treated as " Foreign " salt for purposes of duty.

XX

Foreign and Political Department Secretariat.

113. The average annual expenditure incurred by the Foreign and Political Department under all the heads under the control of the Department, inclusive of an addition on account of pensionary liabilities, amounts to Rs. 11,27,500. In arriving at this figure and allocating it between the Foreign and Political sides, we have paid due consideration to the fact that the Department performs also the necessary duties connected with cypher telegrams for the whole of the Government of India and we have made a due allowance for the same on the basis of the proportion of such telegrams issued in selected months of some of the preceding years. After subjecting

the details of the expenditure to careful scrutiny we would allocate the total expenditure between Foreign and Political as follows :—

	Rs.
Foreign	5,77,700
Political	5,49,800

114. We should, however, mention that the Department has not been divided into water-tight compartments, and although some of the higher officers work only for one or the other side, there are others who work for both sides. Similarly there are sections of the office which function for both sides. An exact division of cost has, therefore, not been possible, but we have made as reasonable a division as the data before us permitted.

XXI.

(i) The North-West Frontier Province.

115. We have been required to work out the expenditure classified under the two heads

(*a*) administration of the five settled districts,

(*b*) Agencies and tribal areas.

The separation of the revenue and expenditure between tribal areas and settled districts is a matter of considerable difficulty, but we have been somewhat fortunate in having before us the results of special investigations conducted by an officer of the Audit Department in 1922. Working on the basis of the division adopted in 1922, and after making suitable modifications, the Pay and Accounts Officer furnished us with figures separating the revenue and expenditure between "settled districts" and "tribal area". We have also had the benefit of the Chief Commissioner's views on the Pay and Accounts Officer's figures. We have made a few changes in the classification adopted by the Pay and Accounts Officer and the Chief Commissioner, which are indicated in Appendix No. I.

Method of distribution.

116. The distribution of revenue and expenditure between settled districts and tribal area has been made generally on a territorial basis, that is the revenue collections and the revenue expenditure—the actuals for 1927-28 to 1929-30 and the budget estimates for 1930-31—in the settled districts have been allocated to those districts and similar collections and similar expenditure in the tribal area have been allocated to that area. In some cases this method has not been followed. The departures from the general method and other special features are noted below :—

(*a*) *II—Taxes on Income.*—The Income-tax deducted from the salaries drawn from the settled districts by officers of the Scouts and

Militia has been shown as receipts of the tribal area, as the salaries have been treated as a charge on that area.

(*b*) *XIII—Irrigation—Deduct working expenses.*—The Upper Swat River Canal runs partly through a tribal area—the Dir Swat Agency—and partly through the settled district of Peshawar. A portion of the establishment charges of the Public Works Division which is in charge of this canal is paid in Dir Swat, while all other charges on extensions and improvements, maintenance and repairs, etc., are paid from the Peshawar treasury. The total working expenses on this canal have been distributed between the settled district of Peshawar and the tribal area, in the proportion of the area irrigated by the canal in the two tracts.

(*c*) *XXX—and 41-Civil Works.*—These heads deal only with Civil Works revenue and expenditure which are respectively paid into and out of the settled districts treasuries. In view of the revised classification of expenditure introduced in 1927, these heads do not include any expenditure incurred on trans-frontier buildings, roads, etc. The figures have accordingly been allocated entirely to the settled districts.

(*d*) 14—*Interest on works for which capital accounts are kept.*—Under this head is recorded the interest charge on the capital outlay on major irrigation works. This charge appears in the accounts by a book adjustment. As in the case of " XIII—Irrigation—Deduct Working Expenses ", the interest on the capital outlay on the Upper Swat Canal has been distributed between the settled districts and the tribal area in the proportion of the area irrigated by the canal in the two tracts.

(*e*) 19—*Interest on ordinary debt—Deduct Interest on outlay on irrigation works transferred to Provincial Government.*—Its distribution between the settled districts and the tribal area follows that of the provincial charge.

(*f*) 22—*General Administration—Salary, Staff and household, sumptuary allowance and tour expenses of the Chief Commissioner, Civil Secretariat, Revenue Commissioner and establishment.*—All these charges are paid in the settled districts, but there are no materials for a distribution of them between those districts and the tribal area. The whole expenditure has accordingly been shown against the settled districts, but this point will be referred to again.

(*g*) 22—*General Administration—District Administration—General Establishment.*—The General establishment is composed of Deputy and Assistant Commissioners and their staffs. The Deputy Commissioners are in charge of the settled districts and are also responsible for the management of political relations with certain tribes or sections of tribes across the border. It is not, however, possible, even approximately to distribute their cost between the settled districts and the tribal area, and no distribution has been attempted. This point will be commented on later.

(*h*) 25—*Jails.*—The maintenance charges of the political prisoners confined in political *hawalats* in the agencies are not debited under this head. The whole of the expenditure under this head is accordingly incurred on Jails in settled districts and taken against them. At the same time some of the prisoners of the tribal areas are also confined in jails in the settled districts and as such a share of the charges should be allocated against tribal areas, but there are no data to determine this allocation. This point will be referred to again.

(*i*) 29—*Political.*—Although some of the expenditure on account of Political Agents, Allowances to Frontier tribes, Political subsidies, Entertainment charges, and other miscellaneous expenditure under this head may actually be incurred in settled districts, they are properly classifiable under tribal area.

(*j*) 46—*Stationery and Printing—Government Presses.*—No separate account is kept locally at Peshawar of the amount of work done at the Government Press for the tribal area, and it has, therefore, not been possible to distribute the charges recorded under this head between that area and the settled districts.

(*k*) 47—*Miscellaneous—Durbar presents.*—The expenditure is incurred partly in the settled districts and partly in the tribal area, but has been taken wholly against the tribal area.

General financial results of the distribution.

117. The following table shows the general financial results of the distribution made on the lines explained in the preceding paragraph :—

(In thousands of rupees.)

	Actuals.			Budget, 1930-31.
	1927-28.	1928-29.	1929-30.	
	Rs.	Rs.	Rs.	Rs.
Settled districts.				
Total Revenue	84,72	79,26	81,90	88,19
Total Expenditure	1,43,58	1,53,43	1,66,85	1,85,70
Deficit ..	58,86	74,17	84,95	97,51
Tribal area.				
Total Revenue	2,81	3,07	2,42	3,05
Total Expenditure	1,49,95	1,60,02	1,72,52	1,75,60
Deficit ..	1,47,14	1,56,95	1,70,10	1,72,55

Detailed tables showing under each major head of revenue and expenditure, the distribution between tribal areas and settled districts will be found in Appendix No. I, in which we have also indicated together with our reasons, the departures we have made from the statements furnished by the Pay and Accounts Officer as modified by the Chief Commissioner. These figures do not include expenditure incurred in England and booked in the Home accounts as the details are not separately available.

118. If the revenue and expenditure of the settled districts shown above were distributed between "Central" and "Provincial" in accordance with the classification prescribed in the Devolution Rules for "Central" and "Provincial" subjects for Governors' Provinces, the result would be approximately as follows:—

(In thousands of rupees.)

	1927-28.	1928-29.	1929-30.	Budget, 1930-31.
Central.				
Total Revenue (*a*)	11,46	10,93	10,94	10,46
Total Expenditure (*c*)	—5,40	—5,55	—5,08	—4,67
Surplus ..	16,86	16,48	16,02	15,13
Provincial.				
Total Revenue (*b*)	73,26	68,33	70,96	77,73
Total Expenditure (*d*)	1,48,98	1,58,98	1,71,93	1,90,37
Deficit ..	75,72	90,65	1,00,97	1,12,64

(*a*) II—Taxes on income.

IV—Opium.

XVI—Interest—This head has been included here as the loans are financed by the Central Government, and the amount accruing to the Provincial Government when a financial settlement is reached would be set off more or less by the interest to be paid to the Central Government on the Provincial Loan Account.

XXVII—Currency.

XXXV—Miscellaneous.

(*b*) All other heads of revenue.

(*c*) 2—Taxes on income.

19—Interest on ordinary debt.

28—Ecclesiastical.

37—Miscellaneous Departments—Census.

38—Currency.

44—Territorial and Political Pensions.

(*d*) All other heads of expenditure.

According to the above figures the only possible means of arriving at a financial equilibrium in the sphere of provincial finances had they been separated on the basis of Governors' Provinces, would have been for the Central Revenues to make a grant to the North-West Frontier Province towards the cost of administration amounting to the following :—

(In thousands of rupees.)

1927-28.	1928-29.	1929-30.	1930-31.
75,72	90,65	1,00,97	1,12,64

Division on the basis of the Devolution rules not considered suitable for North-West Frontier Province.

119. The above apportionment of revenue and expenditure between settled districts and tribal areas is not strictly accurate as it ignores several facts, and for this reason the further division of the revenue and expenditure of the settled districts between Central and Provincial on the basis of the Devolution Rules is not considered to be a fair one, by the present and past Chief Commissioners of the Province. A large part of the expenditure incurred in the settled districts is occasioned by the geographical situation of the Province and the necessity of incurring expenditure here in the interests of the safety of India as a whole. It has been suggested by the Chief Commissioner that the burden under certain heads, namely, 22—General Administration, 24—Administration of Justice, 25—Jails and 26—Police, all of which have been classified in the above allocation as wholly "Provincial", should be shared between the Central and the Provincial Governments for the following reasons :—

(*a*) 22—*General Administration.*—But for the existence of tribal areas, the districts might have formed part of the Punjab and the necessity for a separate head of the Province, who is required mainly for reasons connected with the Frontier, might have been avoided. Then, again, if it were not for political work, fewer district

officers and smaller establishments would have been sufficient. The Chief Commissioner has accordingly recommended that the expenditure under this head should be shared between the Government of India and the Provincial Government equally, the share of the former representing the value of the functions performed here to India as a whole and their bearing on the situation in the tribal area.

(*b*) *24 Administration of Justice and 25 Jails.*—For similar reasons as in the case of " 22—General Administration " and also the fact that in all districts, there is a larger or smaller influx of frontier immigrants from tribal territory and Afghanistan who take up much of the time of officers of almost all departments, half the expenditure under the heads of " Administration of Justice ". and " Jails " has been suggested to be a fair charge against Central Revenues on account of tribal areas.

(*c*) *26 Police.*—It has been suggested that on the basis of the ratio of police to population in a Punjab district, 2|5th or 40 per cent. of the expenditure on police would be a proper charge against central revenues.

Although we are not in a position to comment on the exactness or otherwise of the proportions suggested above, the justification for some such division seems to exist. On the basis of the settlement suggested by the Chief Commissioner, the Provincial deficit would be reduced by the following figures, a corresponding amount being transferred to the debit of either " Tribal areas " or " Central Government's surplus " under settled districts. The former would, in our opinion, be more correct.

1927-28.	1928-29.	1929-30.	Budget. 1930-31.
24,85	25,18	27,88	29,17

These figures represent the net effect of dividing both the revenue and expenditure of the divisible heads. The actual deficits and surpluses under the modified scheme will then stand thus :—

	1927-28.	1928-29.	1929-30.	1930-31.
	Rs.	Rs.	Rs.	Rs.
(*i*) Provincial deficit (settled areas) ..	50,87	65,47	73,09	83,47
(*ii*) Tribal area (Deficit) (Central) ..	1,71,99	1,82,13	1,97,98	2,01,72
(*iii*) Central Government's surplus (Settled areas)	16,86	16,48	16,02	15,13

It has further been stated by the Chief Commissioner that even after these adjustments, it will be necessary for the Central Government to make an assignment not only to cover the Provincial deficit but also to bring the standards of administration in the Departments of Education, Medical, Public Health and Veterinary, etc. to the level of the neighbouring districts of the Punjab. This amount cannot be estimated at present.

120. In the above statement the deficits under (*i*) Provincial (settled areas) and (*ii*) Tribal areas represent the burden which the whole of India is required to bear. The total of these amounts is as follows:—

	1927-28.	1928-29.	1929-30.	1930-31.
	Rs.	Rs.	Rs.	Rs.
(i) Provincial deficit (settled areas) ..	50,87	65,47	73,09	83,47
(ii) Tribal area deficit	1,71,99	1,82,13	1,97,98	2,01,72
Total Imperial burden ..	2,22,86	2,47,60	2,71,07	2,85,19

The Central Government's surplus under the settled districts (possibly with the addition of the figures under "19—Interest on ordinary debt" and "20—Interest on other obligations") represents the contribution of the Province itself towards its own share of all Imperial Burdens, just in the same manner as the surplus of Central Revenues over expenditure in any of the Governors' Provinces represents the contribution of that Province for Imperial burdens.

We should here add that if the indirect contribution by the Tribal areas were to be taken into account, we should reduce the deficit under that area approximately by Rs. 4,18,000* representing the duty *minus* collection charges on 3.78 lakhs of maunds of salt which we have estimated as the average number of maunds as having gone into those areas during 1926-27 to 1928-29 on the assumption that no salt is made locally. No allowance is required for customs duty on imported stores consumed in Tribal area—*vide* paragraph 13.

	Rs.
*Duty	4,73,000
Collection charges	55,000
	4,18,000

121. In conclusion we desire to emphasise that we have only attempted to explain the facts and figures available and worked out the amount of Imperial burden on account of the North-West Frontier Province and its Agencies and Tribal areas on the basis of definite proposals which have been put forward by the local authorities. We have not pronounced our views on the precise details of the financial settlement to be made with the Province, as we understand that this important problem has to be considered in relation to other questions arising out of the Statutory Commission's Report. The final figure which should be taken under this head as an Imperial Burden will depend upon the ultimate decisions reached on the recommendations of that Report.

(ii) **Baluchistan and the Political Agencies and Tribal Areas thereof.**

122. Unlike the case of the North-West Frontier Province and its Tribal areas and Agencies the revenue and expenditure of which were analysed in 1922 by local investigation and classified, as far as possible, between Tribal areas and settled districts in the manner explained in paragraph 116, no such analysis has ever been made in regard to Baluchistan. We ourselves have been unable in the short time at our disposal to undertake a local investigation. We have, nevertheless, attempted to make a broad separation of the revenue and expenditure between Tribal areas including Agencies and settled districts, and then of the latter between central and provincial. Appendix No. II contains detailed statements showing how this allocation has been made. It will be seen that the only head of revenue under which we have given some credit to Tribal areas is "Taxes on Income". We have estimated this on the basis of the salaries of officers charged under that head.

123. As regards expenditure the principal heads taken under Tribal areas are "29—Political" and "29—A Frontier Watch and Ward". Under the former head is booked the expenditure on Political Officers and their establishments who are engaged on the administration of British districts and are also in charge of political and other work connected with Tribal areas and Agencies. It has been impossible to make an exact separation but, on the advice of the Chief Commissioner and Agent to the Governor General, Baluchistan, we have taken half of the expenditure under "29—Political" including the subsidy of Rs. 1 lakh paid to His Highness the Khan of Kalat against Tribal areas, and the rest against the settled districts. The whole of the expenditure under "29—A Frontier Watch and Ward" which is incurred on Frontier Levy Corps and buildings, roads, etc., on the trans-frontier is necessarily to be taken against Tribal and Agency areas.

124. On the basis of the above broad division the average revenue and expenditure under the several heads for the period from 1926-27 to 1930-31 will be as follows :—

(In thousands of rupees.)

	(1) Tribal Area.	(2) Provincial.	(3) Central (Settled areas).
Revenue ..	25	21,98	1,88
Expenditure ..	43,05	53,72	3,72
Deficit ..	42,80	31,74	1,84

For reasons similar to those given in paragraph 120 under the North-West Frontier Province the deficits under (1) Tribal areas and Agencies, and (2) Provincial amounting in all to Rs. 74,54,000 represent the amount of Imperial burden under this head. The Central (Settled areas) deficit of Rs. 1,84,000 becomes a surplus of Rs. 97,000 if the Central Government's expenditure of Rs. 2,71,000 under " 19—Interest on Ordinary Debt " and " 20—Interest on other obligations " is ignored and this surplus may be regarded as the contribution by the British districts of Baluchistan towards their share of all Imperial burdens.

125. As regards indirect contributions to central revenues from the Agencies and Tribal areas of Baluchistan, our scheme of apportionment provides for the credit of their share of revenue under Customs and Salt to the Indian States of Baluchistan. We have not been able to apportion further, the amount to be separated out of these for the Tribal areas as distinguished from Indian States, but we presume that this cannot be anything appreciable.

XXII.

The British Legation, Kabul.

126. The whole cost of the British Legation at Kabul, including the Consulates at Jelalabad and Kandahar is borne by Indian revenues. The expenditure is incurred on the maintenance of diplomatic relations with Afghanistan.

127. The total average annual cost is estimated at Rs. 7,65,000 roundly. This includes pensionary charges, and interest amounting to Rs. 1,25,900 (roundly) at the rate of 5 per cent. per annum on the total capital cost of the Legation buildings, which have only recently been constructed at a cost of Rs. 25,17,500 to Indian revenues.

128. For the purpose of average expenditure, *i.e.*, expenditure other than that incurred on "Works", only the actuals of the years 1926-27 to 1928-29 and the budget estimate figures of 1930-31 have been taken into account. The figures for 1929-30 have been ignored as the Legation was in a state of suspended animation during that year.

XXIII.

Maintenance of Afghan Refugees in India.

129. These refugees are the descendants of the late Amirs of Afghanistan Ayub Khan and Yakub Khan or of their relatives. The detention by the Government of India of these refugees is essential to the preservation of peaceful relations between India and Afghanistan. The average annual expenditure incurred is roundly Rs. 2,97,900 and in this sum is also included the expenditure incurred in connection with those Afghan refugees who are resident in the North West Frontier Province and Baluchistan.

XXIV.

The Military Advisory Staff of the Indian States Forces.

130. The average annual expenditure on the Military Adviser-in-Chief and his staff amounts roundly to Rs. 6,88,000, inclusive of an addition for pensionary liability in respect of officers and establishment.

XXV.

Civil Works.

131. We are required to work out the expenditure on roads and buildings (*e.g.*, Residencies, etc.), which have to be maintained in consequence of the political relations of the British Government with States. Similarly the value of free accommodation and other similar contributions provided by States have to be estimated. We have attempted with the help of such data as have been furnished to us to give as comprehensive a picture as possible of all Government buildings in the various Political Agencies classified under (*i*) buildings required for Government officers or residences of officers, and (*ii*) other buildings such as circuit houses, etc. *vide* Appendix No. III. We have also indicated the capital cost of these wherever possible and the average annual cost of maintenance. As some States have provided certain buildings and land, we have embodied the particulars available in regard to these.

132. Full particulars of capital cost are not available, but so far as they are, the total capital cost of Government buildings amounts

to Rs. 1,27,86,000* and of State buildings to Rs. 14,54,000. As regards maintenance, the annual expenditure incurred by Government amounts to Rs. 3,27,000.† Presumably interest at a suitable rate on the capital cost should be taken into consideration and the whole amount of interest and maintenance charges on all buildings should be regarded as an Imperial burden, and from the share of individual States, their actual contribution should be deducted in order to arrive at their final share.

133. As regards roads, we have classified separately roads (*i*) in administered areas, and (*ii*) in State territory. We have shown also the amounts, if any, contributed by the States. The figures of the capital cost are not available in all cases.

134. We should mention here that certain Provincial Governments also incur expenditure on roads in States, notably Bihar and Orissa and the Punjab. This is mainly on roads running through State territory and as the expenditure is of undoubted benefit to the States we have exhibited these figures also in statement B of Appendix No. III as far as they could be collected.

135. We summarise below the average expenditure incurred on the maintenance of roads :—

	Rs.
(*i*) by Provincial Governments ..	7,11,000
(*ii*) by Central Government	6,37,000

Towards this expenditure the cash contribution of the States amounts to Rs. 1,56,000 per annum.

XXVI.

Political Agencies.

136. The various Agencies may be divided, for convenience of treatment, into two groups, *i.e.*, (*a*) Agencies where the expenditure is confined to the head 29—Political, and (*b*) Agencies which have their own separate area demands or grants and where expenditure is incurred also under heads other than 29—Political. These will be dealt with *seriatim*.

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* *Provincial—Rs. 5,47,000*
Central—Rs. 1,22,39,000
} = *Rs. 1,27,86,000*

† *Provincial—Rs. 13,800*
Central—Rs. 3,13,200
} = *Rs. 3,27,000*

137. The net average annual expenditure in regard to the Agencies in group (*a*) is as follows :—

Agency.	*Average annual cost.*
	Rs.
1. Gwalior	88,800
2. Mysore	2,03,300
3. Baroda	1,16,700
4. Sikkim and Bhutan	1,34,700
5. Bengal	12,700
6. Madras States	1,61,300
7. Bombay :—	
(*a*) Mahikantha	3,05,800
(*b*) Southern Mahratta Country ..	48,500
(*c*) Minor Agencies and miscellaneous expenditure connected with the Bombay Political administration ..	3,59,500
8. United Provinces	27,300
9. Kashmir	2,07,000
10. Gilgit	1,56,000
11. Punjab States	1,76,500
12. Punjab (Government)	80,000
13. Bihar and Orissa	1,00,300
14. Central Provinces	40,200
15. Assam	1,70,200
16. Delhi	2,000

(*N.B.*—The net average annual Political expenditure in Burma comes to Rs. 1,80,000 which has not been included in the above list).

138. In calculating the above figures we have given credit for all recoveries from Indian States, other than Tributes which are dealt with in a separate chapter and which ordinarily would reduce the expenditure on the Agencies. We have also excluded from consideration here the expenditure falling under the sub-head "J—Works" as this is being dealt with separately in connection with expenditure on works in Agencies. We have further excluded the expenditure incurred in the Political Department on account of refund of customs duty on ordnance stores supplied to the Indian States Forces, as the States have not been given credit for these items under our scheme for the distribution of customs duty.

139. The figures stated above are inclusive of an allowance for pensionary liabilities. The proportion of military and civil officers in the Political Department is approximately 70 to 30. The total allowance for pensionary liability for the twenty-three officers of the

Political Department in the above Agencies (excluding Burma) amounts to Rs. 72,500, and this has been distributed over the Agencies according to the number of Political Department Officers in each Agency.

140. The following Agencies fall under class (*b*) referred to in paragraph 136 above:—

(1) Rajputana,
(2) Central India,
(3) Hyderabad, and
(4) Western India States.

We have included in Appendix No. IV statements showing the average annual revenue and expenditure, which may be regarded as accruing or incurred directly as a consequence of political relations with the States, and the existence of certain administered areas within these Agencies. We have excluded, however, certain heads of revenue and expenditure for the reasons detailed below:—

(1) *Tributes.*—Excepting the contributions included under this head for the maintenance of the Malwa Bhil Corps and the Mina Corps, the remaining items have been excluded as they are being dealt with separately.

(2) *Civil Works, Customs, Salt and Currency.*—The adjustments required under these heads are being dealt with separately, and therefore excluded here.

(3) *Interest.*—The receipts under this head have been excluded as the loans are financed by the Government of India; likewise the expenditure under "19-Interest on Ordinary Debt" and "20-Interest on other Obligations" has been excluded, as it has nothing to do with the ordinary administration of these Agencies.

(4) *Territorial and Political Pensions.*—The charge under this head is not connected with the administration of the Agencies.

(5) *Receipts in aid of Superannuation.*—These are recoveries from States and others for persons in foreign service, for leave and pensionary liability accruing against Government, and cannot obviously be included.

(6) *Superannuation allowances and Pensions.*—As these payments do not represent the complete liability on account of officers serving in the Agencies, the expenditure under this head has been excluded, but a suitable amount has been added, calculated on the basis of existing strength of officers and establishments entitled to pension.

(7) *Opium.*—The only Agency in which expenditure occurs under this head is the Western India States. The payment is on account of compensation, and as the expenditure on opium enters into the calculation of the cost price of opium, which is realized subsequently by the Government of India, the head should be excluded.

(8) *Excise.*—The amount of Excise revenue accruing from States as distinguished from administered areas in the Western India States Agency has been excluded as it is being dealt with separately in Chapter III. There is no Excise revenue from States which is credited to Central India or Rajputana.

141. On the above basis the average revenue and expenditure and the deficit of these areas are worked out as follows :—

	Revenue.	Expenditure.	Deficit.
	Rs.	Rs.	Rs.
1. Rajputana	6,62,000	21,52,700	14,90,700
2. Central India	5,88,000	14,57,600	8,69,600
3. Hyderabad	2,81,500	5,96,200	3,15,000
4. Western India States ..	3,70,700	17,93,400	14,22,700

These figures include in the case of Rajputana, the expenditure incurred on the Mina Corps and the Mewar Bhil Corps, and of the Malwa Bhil Corps in the case of Central India. Similarly, on the revenue side, the contributions made by the States towards the Mina Corps and the Malwa Bhil Corps have been included.

Some explanation is necessary to elucidate the adjustments we have made as regards the Mewar Bhil Corps. As in the case of the Malwa Bhil Corps, the Mewar Bhil Corps was raised nearly a hundred years ago for the express purpose of exercising a civilising effect upon the inhabitants of the Bhil tracts. But for the existence of these corps, the administration of the Bhil country would have entailed very heavy expenditure for the occupation of the territory by regular military forces. Towards the cost of the Mewar Bhil Corps the Udaipur State used originally to contribute a sum of Rs. 50,000 annually, but in 1883 it was arranged that in lieu of this, the Government of India should take the revenues of the Mewar villages in the Merwara District and utilise them towards (*i*) the cost of the Corps and (*ii*) the cost of administration of the ceded area.

It was also arranged that any revenue in excess of Rs. 66,000 should be handed over to the Udaipur Darbar. Subsequently, certain villages in the Marwar State were also ceded to the Government of India for the upkeep of this Corps. It is now found that in both these cases the revenue of the ceded areas falls far short of the cost of administering them. As the cost of the Mewar Bhil Corps is included in figures of Rajputana, we have also included in our calculations both the revenue accruing from, and the expenditure incurred on the administration of these areas in order to present a complete picture.

142. *Miscellaneous political expenditure.*—In the course of our examination of the budgets for working out the expenditure on the various political agencies, we have discovered that in addition to the

ordinary expenditure incurred in connection with the administration of the political agencies, certain expenditure of a political character is incurred by the Government of India on miscellaneous objects, which are not directly connected with any particular Political Agency. As a consideration of these would seem to be relevant in any scheme of apportionment of Imperial burdens, we have separated them from those dealt with in the preceding paragraph. They relate to:—

(*i*) the training of Political Department probationers,

(*ii*) the demarcation of boundaries between Indian States and British territory,

(*iii*) Expenditure in connection with pensions to the family of ex-King Thebaw,

(*iv*) Expenditure incurred on the visit of Foreign Rulers and Royalty, *e.g.* the King of Afghanistan,

(*v*) the repatriation of destitute Indians from foreign countries,

(*vi*) any other items of political expenditure of an unusual character.

In a number of cases the expenditure is of a non-recurring nature, but as some miscellaneous expenditure is invariably incurred every year we have taken the average of such expenditure for the past five years to give an indication of the annual liability on this account. The average annual expenditure amounts to Rs. 2,82,400.

XXVII.

Watch and Ward Expenditure on the North-East Frontier including Expenditure in connection with Backward Tracts.

143. (*a*) *Burma.*—The average annual expenditure incurred by the Government of India on the Burma section of the North-East Frontier amounts roundly to Rs. 67,51,000. This figure also takes into account the pensionary liability for officers. It is probable that there may be some reduction of expenditure under this head when the slave redemption expeditions have completed their work, but it is conceivable that this reduction will be counter-balanced by the increased cost of administration demanded by the growth of civilised conditions.

(*b*) *Assam.*—The average annual expenditure incurred by the Government of India on the North-East Frontier of Assam amounts roundly to Rs. 20,41,000. In addition to a fixed contribution of Rs. 16 lakhs towards the cost of the Assam Rifles, this figure includes

expenditure on roads and buildings and also on transport and commissariat establishment. The cost of only the latter has been taken into account for pensions.

XXVIII.

Expenditure in England and Exchange.

144. In the "Political" and "Frontier Watch and Ward" Grants appears the item of "Expenditure in England and Exchange". This expenditure is mainly on account of leave and deputation salaries of officers and others when in England, whose salaries when on duty in India are debited to the heads "29—Political" or "29-A.—Frontier Watch and Ward". It also includes expenditure on stores, etc., obtained from England for Political Agencies and Administrations in India. This expenditure is part and parcel of other expenditure which is dealt with in paragraphs 136—142, but as it is not possible to distribute it among the various administrations and agencies it has been included as a separate item.

145. Under the head "29—Political" the average annual expenditure amounts to Rs. 12,56,096, while under "29-A.—Frontier Watch and Ward" the average is Rs. 1,32,730.

146. In view of the probable separation of Burma from India, we have ascertained from the Secretary of State and the High Commissioner for India that the following proportion of the above expenditure relates to Burma, *viz.* :—

Political.	*Frontier Watch and Ward.*
Rs. 37,315	11,734

Excluding Burma, therefore, the total average annual expenditure on this account amounts to :—

Political.	*Frontier Watch and Ward.*
Rs. 12,18,800 round.	1,21,000 round.

making a total of Rs. 13,39,800.

XXIX.

Revenue Collection Charges.

A.—Customs.

147. The average expenditure on account of Customs (excluding Burma) is roundly as follows :—

	Rs.
1. Average per annum	78,42,000
2. Addition on account of pensionary liability :—	
(*a*) Officers	1,24,000
(*b*) Establishments	5,10,000

	Rs.
3. Share of overhead charges on account of the Central Board of Revenue and the Finance Department of the Government of India ..	2,30,000
Total	87,06,000

From this should be deducted a sum of Rs. 2,28,000 representing the share of customs duty retained by Government on articles re-exported from India (*vide* paragraph 24).

148. In these calculations we have included *inter alia* the compensation paid to the Cochin Darbar representing the moiety of the customs revenue collected at the British port of Cochin, and this is necessary as the whole of the revenue accruing at that port is included in the gross customs revenue distributed by us (*vide* paragraph 12).

149. In calculating the general overhead charges the proportionate cost of the Finance Department of the Government of India and of the Central Board of Revenue amounting to Rs. 2,66,000 on account of work connected with the administration of Customs has been taken into consideration. We have excluded 13.5 per cent. of this to allow for Burma.

150. The share of the Customs Revenue of 1928-29 allocated to Indian States under our scheme amounts to Rs. 5.99 lakhs out of a total amount of Rs. 41.48 lakhs or roughly 14.4 per cent. of the whole. Presumably the same share of the above expenditure should be debited to the States.

B.—Excise.

151. The allocation to the Indian States of their proper share of excise expenditure cannot be determined by a simple calculation. So far as Indian States are concerned, the activities of a Provincial Excise Administration are mainly limited to the wholesale supply of drugs and country liquor, whereas in the Province itself it is also concerned with retail distribution, including the control of licensed vendors and liquor shops. We asked Provincial Governments and Local Administrations for their advice and assistance in determining what charge should be made, but we have not received replies in all cases. The Assam Government pointed out that the overhead charges in their case were so small that they might be ignored. Bengal, similarly, suggested that no charge should be made on this account as the cost price of Ganja and Bhang supplied by them to States included supervision charges, while opium was distributed at a rate fixed by the Government of India, which presumably was inclusive of such charges. Bihar and Orissa and the Central Provinces for similar

reasons made the same suggestion but the latter Government foreshadowed a small charge for the carriage of opium, if the drug were supplied free of duty.

The Punjab Government stated that no expense fell on them by reason of the supply of opium, and suggested that the duty realized from Bhang might be regarded as the equivalent of the levy of a small per contra overhead charge on all hemp drugs supplied to Indian States. This amounted in 1928-29 to Rs. 7,528-8-0.

Of the other Governments who supplied drugs to Indian States, it will be noticed from Table No. IX that in some cases the bulk of the duty is refunded by Bombay to the States and that the Madras Government have now adopted the principle of refunding the whole duty except for a centage charge. It is possible that the net amount accruing to Madras and in certain cases to Bombay represents the cost of controlling the supply, in which case the amount should be written off from both sides of the account.

152. The net amount of revenue involved after deducting refunds is comparatively small, and consequently the fact that we are not in a position to indicate the precise charge to be made will not affect the whole picture to any appreciable extent.

The cost of collection of the Imperial Excises on petrol and kerosene oil is not separately shown in the accounts. The duty is paid direct into local treasuries by the Oil Companies concerned, and any expenditure involved must be practically negligible.

C.—Salt.

153. We have been required to work out the expenditure of the Salt Department of which a share should be debited to Indian States in consideration of their claim to a share of the salt duty. The task is a somewhat difficult one, as it is obvious that the expenditure appertaining strictly to the manufacturing branch, where departmental manufacture is resorted to or to " Salt purchase and freight " and " Works " where licensees manufacture under control, should be regarded as covered by the cost price of salt and cannot, therefore, be included in the claim under this section. The accounts of the Northern India Salt Department are exhibited on commercial lines and distinguish clearly the charges which should be regarded as ' Transactions of the Manufacturing Branch ". There is, however, considerable difficulty in the separation of such charges in other cases. We shall explain in detail the method we have adopted for dealing with the problem.

154. We have worked out in Appendix No. V a statement of the average charges for the collection of salt revenue, cost of salt and

other revenue expenditure of the Salt Department, excluding Burma, for the years 1926-27, 1927-28 and 1928-29. The figures in italics are items of expenditure which are obviously included in the cost price of salt. As regards the other items the position is as follows :—

(1) *Direction.*—(*a*) *Northern India Salt Department.*—The accounts show the distinction between "Manufacture" and other transactions.

(*b*) *Madras.*—Almost all the manufacture is in private hands and the main duty of the factory establishment is collection of revenue and though some supervision of manufacture is done, the amount of time spent on the latter is infinitesimal and, there are no means of working it out. On the suggestion of the Collector of Salt Revenue, Madras, and the Central Board of Revenue we have taken the whole of this expenditure under "Collection of duty".

(*c*) *Bombay.*—Part of the manufacture is in private hands and part under departmental control. The apportionment is difficult but on the advice of the Collector of Salt Revenue, Bombay, we have taken 14 per cent. of the expenditure under "Direction against "Manufacture".

(*d*) *Bengal and Assam.*—There is no manufacture here and consequently the whole of this charge should be included.

(2) *Salt Purchase and Freight and Works.*—For reasons already stated, these charges should go against 'Cost price' and should therefore be excluded.

(3) *Compensations.*—So far as payments by the Northern India Salt Department are concerned, they have been allocated between the "Manufacturing Branch" and other Transactions, the former being presumably payments for permitting the working of salt sources in States and the latter for other objects designed to protect the British Indian salt revenue. The latter should accordingly be included. Compensations in all other areas are of the latter category and should also be included. We should add, however, that in certain cases, the compensations which we have taken as a charge against duty, seem to include an element to cover losses such as those consequent on the abolition of transit duties, but we have been unable to analyse them in fuller detail.

We find further that certain fixed cash compensations are being paid in lieu of stipulated quantities of salt to which some States were entitled under their agreements, either duty free, or half duty free, or free of both price and duty. Reduced to terms of fully duty free salt the amount of such salt is 2,44,000 maunds per year and in view of the treatment we have proposed to accord to this in order to avoid the refund of duty twice (*vide* paragraph 49), it is necessary to exclude from the charges to be distributed a sum representing the duty at present rates on this quantity of salt, *viz.*, Rs. 3,05,000. This deduction has been made under the head "Compensations".

(4) *Expenditure in Aden.*—Aden salt is treated as foreign salt and the expenditure of the Salt Department in Aden booked in the Bombay accounts enters therefore into 'Cost price'. This should accordingly be deducted.

155. Applying the foregoing considerations to the total expenditure of the Department as exhibited in Appendix No. V, the following results are arrived at :—

		Rs.
(i) Total expenditure of the Department		1,21,77,000
(ii) Deduct :—		
(a) Manufacturing Branch Northern India Salt Department		33,04,000
(b) 14% of Direction charges under "Bombay"		3,33,000
(c) Salt Purchase and Freight	Madras	4,13,000
	Bombay	5,91,000
(d) Works	Madras	3,12,000
	Bombay	95,000
(e) Compensations in lieu of duty free salt as worked out in paragraph 154 (3) above.		3,05,000
(f) Expenditure at Aden		3,000
Deduct Total		53,56,000
Net charge		68,21,000 (roundly).

To this sum of Rs. 68,21,000 should be added a proportionate allowance for the pensionary liabilities incurred by the Government of India and the overhead charges on account of the Central Board of Revenue and the Finance Department of the Government of India. The additions on this account after making allowance in the case of pensions for charges to be excluded are :—

	Rs.
(*i*) Pensions	3,45,000
(*ii*) Overhead charges for the Central Board of Revenue and Finance Department	35,000
Total	3,80,000

The final figure of expenditure to be debited aginst duty is therefore Rs. 72,01,000 on the basis of the averages for the years 1926-27 to 1928-29, the years which we have taken into consideration in Chapter IV.

If this were distributed in the proportion in which Government salt is consumed in Indian States and the rest of India, the share of expenditure of the States under this head amounts to $\frac{5}{478 \cdot 5} \times 100$ or 19.75 per cent. of the whole.

CHAPTER VIII.

General remarks and conclusion.

Census returns.

156. We are asked to indicate the kind of figures which are likely to be required for the purpose of the financial settlement with the States. In the "Customs" portion of our report we have made use of certain of the Tables published in Census of India, 1921, Volume I, Part II and we have also found it necessary to consult tables in the Bombay Baroda and Travancore Volumes.

The tables we have used are detailed below:—

Volume I, Part II, Table I, Population.

Volume I, Part II, Table III, Towns and Villages classified by population.

Volume I, Part II, Table XVII, Occupation or means of livelihood. Part II, Provincial distribution, relating to Order 3, Mines: Order 4, Quarries of hard rocks: Order 6 Textiles : Group 27 Cotton sizing and weaving: Group 35 Silk Weavers.

Corresponding tables in the Bombay (Volume VIII), Baroda (Volume XVII A), Travancore (Volume XXV), and Cochin (Volume XIX) volumes are also necessary.

Summary of results.

157. In order to present a comprehensive picture of the results of our work we have brought together all the "Credits" and "Debits" in the Statements in Appendix No. VI.

On the "Credits" side the statements show the gross revenue for India excluding Burma in the case of Customs and Salt, as also the share to be apportioned to all States, and on the "Debits" side the amount of each Imperial burden with a brief reference to such other data as we have collected as being helpful in its apportionment.

158. In concluding our report we desire to express our thanks to all Departments of the Government of India and in particular the Foreign and Political Department for the readiness with which they have rendered us all the assistance we required. We should also add our obligations to the Local Governments, Administrations and other officers who have taken considerable trouble to collect such information as we required at very short notice.

To their colleague, Mr. V. Narahari Rao, who combined the duties of Secretary with those of a Member of the Committee, the remaining two members wish to offer their warmest thanks for his most valuable help and assistance and his untiring energy which alone enabled the task to be completed in time.

Lastly, we desire to express our thanks to our office staff for their hard work, particularly in the last stages, when work had to be rushed through at an uncomfortable speed.

W. W. NIND,—*Chairman.*

SIMLA ;
24th October 1930.

V. NARAHARI RAO,
S. P. BHARGAVA,
} *Members.*

TABLE N

(SEE PARAGRAPH 14.)

Population (in thousands) of India (excluding Burma) and of Indian States (excluding those which do not contribute to the customs revenue of British India) distributed according to towns of various sizes.

(*vide* Census of India, 1921, Volume I—India, Part II, Table 3; Volume VIII—Bombay, Part II, Table 3; Volume XVII-A.—Baroda State, Part II, Table 3.)

	Total.	Towns of 10,000 and over.	Towns of 20,000 and over.	Towns of 50,000 and over.	
Total India	316,018	24,525	17,529	11,662	(A)
Total of Indian States ..	69,114	4,543	2,990	1,818	(B)
Excluded States—					
Kashmir	3,321	169	169	137	
Travancore	4,006	280	162	72	
Cochin	979	180	75	..	
Kathiawar	2,538	417	225	59	
Portions of Baroda in Kathiawar ..	178	18	..	..	
Total of excluded States ..	11,022	1,064	631	268	(C)
Net Participating Indian States (B—C) ..	58,092	3,479	2,359	1,550	(D)
Burma	13,169	845	650	516	(E)
Net India (excluding Burma and non-participating States), (*i.e.*, A—C—E)	291,827	22,616	16,248	10,878	(F)
Proportions of participating States to net India, (*i.e.*, D: F)	58092 / 291827	3479 / 22616	2359 / 16248	1550 / 10878	
or ..	19·91%	15·38%	14·51%	14·25%	
or approximately ..	20 %	15·5%	14·5%		

TABLE NO. II.

(SEE PARAGRAPHS 17 AND 18.)

Comparison between India (excluding Burma) and Indian States (excluding those which do not contribute to the customs revenue of British India) in regard to Factory statistics.

(*vide* Large Industrial Establishments in India, 1927).

	Number of persons.	
Factories.—Average number of persons employed daily—		
Total India	1,670,702	A
Total Indian States	156,237	B
Excluded Territories—		
Kashmir	18,651	
Travancore and Cochin	12,303	
Kathiawar	6,809	
French Settlements	7,520	
Total ..	45,283	C
Participating Indian States (B—C)	110,954	D
Burma	99,305	E
Net India (A—C—E)	1,536,114	F

Mining Establishments. [*Vide* Census of India 1921, Volume I, India Part II, Table XVII, Part II—Orders 3 and 4, groups 19-22 and the corresponding tables of Bombay (Volume III), Baroda, (Volume XVII-A), Cochin (Volume XIX) and Travancore (Volume XXV) Census Volumes].

Number of actual workers—		
Total India	310,909	G
Total Indian States	54,372	H
Excluded States—		
Kashmir	33	
Travancore	1,272	
Cochin	..	
Kathiawar	1,303	
Portions of Baroda in Kathiawar	1	
Total ..	2,609	I
Participating States (H—I)	51,763	J
Burma	28,051	K
Net India (G—I—K)	280,249	L
Total of Factories and Mines—		
Participating States (D *plus* J)	162,717	M
Net India (F *plus* L)	1,816,363	N
Proportion of participating States to net India (M : N) ..	$\frac{162717}{1816363}$ or 9 per cent. approximately.	

TABLE No. III.

(See Paragraph 19.)

Comparison between India (excluding Burma) and Indian States (excluding those which do not contribute to the customs revenue of British India) in regard to Special Factory statistics.

(*a*) *Printing Presses.*—(*Vide* Large Industrial Establishments in India, 1927.)

	Average number of persons employed daily.	
Total India	38,342	A
Indian States	2,592	B
Excluded States—		
Kashmir	346	
Travancore	210	
Gondal	50	
Total	606	C
Participating Indian States (B—C)	1,986	D
Burma	2,434	E
Net India (A—C—E)	35,302	F

Proportion of participating States to net India (D : F) .. $\frac{1986}{35302}$

or 6% approximately.

(*b*) *Tobacco Factories.*—(*Vide* Large Industrial Establishments in India, 1927.)

Total India	7,494	A
Indian States (Bangalore)	1,886	B
Excluded States	*Nil*	
Burma	*Nil*	

Proportion of participating States to net India (B : A) .. $\frac{1886}{7494}$

or 25% approximately.

(*c*) *Cotton weaving.*—(Census Volumes, Table XVII—Part II, Group 27.)

(*i*) Number of workers and dependents in cotton sizing and weaving.

Total India	4,708,102	A
Indian States	1,110,789	B
Excluded States—		
Kashmir	28,662	
Travancore	45,460	
Cochin	7,287	
Kathiawar	63,125	
Portions of Baroda in Kathiawar	3,678	
Total	148,212	C
Participating Indian States (B—C)	962,577	D
Burma	65,913	E
Net India (A—C—E)	4,493,977	F

Proportion of participating States to net India (D : F) $\frac{962577}{4493977}$

or 21% approximatey.

TABLE No. III—*continued.*

(*ii*) Production of woven goods in India in thousands of lbs.

(*Monthly statistics of cotton spinning and weaving in Indian Mills for March 1930.*)

Total India	562,059	A
Indian States and Foreign Territory	77,452	B
French Settlement at Pondicherry	4,486	C
Indian States (B—C)	72,966	D
Burma	*Nil*	E
Net India (A—C—E)	557,573	F

Proportion of Indian States to net India (D : F) .. $\frac{72966}{557573}$

or 13% approximately.

Average percentage obtained by combining (i) "Workers' percentage" with (ii) that of output of cotton piecegoods $= \frac{21 + 13}{2}$ *or 17%.*

(*d*) *Silk weaving.*—(Census volumes—Tables XVII—Part II—Group 35.)

	Number of silk weavers.	
Total India	102,235	A
Indian States	9,379	B
Excluded States—		
Kashmir	238	
Travancore	12	
Cochin	..	
Kathiawar	759	
Portions of Baroda in Kathiawar	..	
Total	1,009	C
Participating Indian States (B—C)	8,370	D
Burma	29,436	E
Net India (A—C—E)	71,790	F

Proportion of participating States to Net India (D : F) .. $\frac{8370}{71790}$

or 11·5% approximately.

(*e*) *Rope Works.*—(Large Industrial Establishments in India, 1927.)

	Average number of persons employed daily.	
Total India	9,076	A
Indian States	4,190	B
Excluded States—		
Travancore	3,490	
Cochin	700	
Total	4,190	C
Participating Indian States (B—C)	*Nil.*	D
Proportion of participating States to India	*Nil.*	

TABLE No. III—*concluded.*

(*f*) *Mines and Quarries.*—(Census Volumes, Table XVII—Part II—Groups 21 and 22.)

	Number of workers and dependents in mines and metallic minerals and quarries of hard rocks.	
Total India	169,149	A
Indian States	80,289	B
Excluded States—		
Kashmir	44	
Travancore	2,666	
Cochin	..	
Kathiawar	3,645	
Portions of Baroda in Kathiawar	..	
Total ..	6,355	C
Participating Indian States (B—C)	73,934	D
Burma	25,640	E
Net India (A—C—E)	137,154	F
Proportion of participating States to net India (D : F) ..	73934 / 137154	

or 54% approximately.

TABLE No. IV.

(*See* PARAGRAPHS 20 AND 21.)

SCHEDULE I.

Articles of general or universal consumption.

(20% for Indian States.)

Serial No.	Articles.	All India.			Burma.		
		Duty.	Drawbacks.	Refunds.	Duty.	Drawbacks.	Refunds.
	(The figures are given in thousands of rupees.)						
1	Kerosene oil ...	1,63,03	4	9	1,97	..	..
2	Cotton piecegoods ..	6,04,49	3,66	5,71	49,49	77	6
3	Iron and steel (10%) (nails)	9,17	..	..	1,18	..	..
4	Spices	45,85	9	8	2,18	..	..
5	Coconut oil ..	8,64	..	..	27	..	..
6	Seeds	2,60	2	5	15	1	..
7	Cowries and shells ..	51	..	..	..	..	..
8	Iron and steel (15%) Cans tinned ..	82	..	..	24	14	..
9	Celluloid Bangles ..	1,75	..	..	..	..	..
10	Umbrellas	8,34	..	1	1,45	..	..
11	Glass bangles, beads ..	28,81	8	13	23	..	1
12	Matches etc. ..	25,27	45	30	8,25	39	..
13	Firearms, Gunpowder etc.	11,34	25	20	1,29	1	..
14	Silver	..	..	..	..	..	..
	Total ..	9,10,62	4,59	6,57	66,70	1,32	7
	Add 1/7 of drawbacks	..	66	..	..	19	..
	Total ..	9,10,62	5,25	6,57	66,70	1,51	7

(A) Net amount for all India= 9,10,62 — 5,25—6,57 = 8,98,80
(B) Net amount for Burma = 66,70 — 1,51—7 = 65,12
(C) Net amount for distribution (A—B) = 8,33,68
Share of Indian States (20 % of C) = 1,66,74

N.B.—The figures in this and the subsequent schedules have been obtained from Volume II of the Annual Statement of the Sea-borne trade of British India, 1928-29 and from the corresponding Burma Volume for the same year.

TABLE No. IV—*continued.*

SCHEDULE II.

Articles Intermediate between A class towns and Universal.

(17·75 for Indian States.)

Serial No.	Articles.	All India.			Burma.		
		Duty.	Drawbacks.	Refunds.	Duty.	Drawbacks.	Refunds.
	(The figures are given in thousands of rupees.)						
1	Sugar	7,77,20	3	2,28	37,66	1	1
2	Clocks and watches ..	8,11	21	2	73	..	..
3	Glass and glassware ..	32,01	18	20	4,68	..	1
4	Paper, pasteboard and stationery ..	54,46	9	30	4,78	1	2
5	Soap	23,46	6	3	4,80	..	..
6	Fireworks	5,12	1	..	14	..	..
7	Paper and stationery (protected) ..	28,10	..	..	1,48	..	5
	Total ..	9,28,46	58	2,83	54,27	2	9
	Add 1/7 of drawbacks	..	8	..	..	·3	..
	Total ..	9,28,46	66	2,83	54,27	2·3	·9

(A) Net amount for all India, 9,28,46—66—2,83 = 9,24,97

(B) Ditto Burma, 54,27—2·3—9 = 54,15·7

(C) Net amount available for distribution (A—B.) = 8,70,81·3

Share of States (17·75 per cent. of C) = 1,44,57

TABLE No. IV.—*continued.*

SCHEDULE III.

Articles mainly consumed in towns of 10,000 and over (Class A.)

(15·5% for Indian States).

Serial No.	Articles.	All India.			Burma.		
		Duty.	Draw-backs.	Refunds.	Duty.	Draw-backs.	Refunds.
		(The figures are given in thousands of rupees.)					
1	Currants	2	..	..	..	..	..
2	Salted fish	77	..	..	53	..	..
3	Manufactured tobacco (cigarettes, etc.)	1,54,46	17	13	31,63	2	..
4	Opium	2	..	..	..	..	..
5	Tin block ..	6,15	2	4	..	..	..
6	Silk mixtures ..	8,02	2	1	94	..	..
7	Fish ..	52	..	..	18	..	..
8	Fruits and vegetables	26,03	11	9	2,06	..	..
9	Tea	11,58	4	7	61	..	..
10	Ivory unmanufactured	2,19	6	..	..	..	..
11	Machinery for animal and manual labour	17,30	4	23	2,25	..	3
12	Cotton thread other than sewing and darning thread and all other manufactured cotton	5,57	3	3	1,12	2	1
13	Hosiery excluding silk	25,47	13	1	4,37	3	..
14	Woollen manufactures	62,67	40	39	5,25	9	2
15	Brushes and Brooms	2,00	..	..	19	..	..
16	Candles	31	..	..	1	..	..
17	Oil-cloth and floor-cloth	1,94	..	..	30	..	..
18	Pitch, tar and dammer	1,33	..	..	33	..	..
19	Toilet requisites ..	9,92	3	3	1,66	1	1
20	Coral	11	..	..	..	..	..
21	Confectionery ..	8,81	1	2	1,08	..	..
22	Musical instruments ..	7,28	3	11	85	1	..

TABLE No. IV—*continued.*

SCHEDULE III—*contd.*

Serial No.	Articles.	All India.			Burma.		
		Duty.	Draw-backs.	Re-funds.	Duty.	Draw-backs.	Re-funds.
	(The figures are given in thousands of rupees.)						
23	Prints, engravings and pictures	1,05	8	5	4	..	..
24	Toys, games, cards and sports ..	20,37	9	10	1,95	1	1
25	Iron and Steel wire—netting etc. 15% ..	5,10	33	15	22	..	2
26	Brass sheets, etc. ..	24,47	6	..	4	..	..
27	Copper sheets etc. ..	18,93	4	13	15	..	..
28	Lead	8		..	1	..	..
29	Other metals (excluding quicksilver) ..	37,90	2	4	1,42	..	..
30	Jute manufactures ..	71	..	..	19	..	..
31	Drugs and medicines	23,52	8	15	1,22	1	..
32	Cutlery	5,50	1	1	83	..	..
33	Pneumatic tyres (1/7)	4,73	1	4	47	..	..
34	Fodder, bran and oil-cake	7	..	2	..	..	..
	Total ..	4,94,90	1,81	1,85	59,90	20	10
	Add 1/7 of drawbacks	..	26	..	..	3	..
	Total ..	4,94,90	2,07	1,85	59,90	23	10

(A) Net amount for all India =4,94,90—2,07—185=4,90,98

(B) Net amount for Burma =59,90—23—10 =59,57

(C) Net amount of duty available for distribution (A—B)=4,31,41

Share of States (15·5% of C) =66,87 ..

TABLE IV—*continued.*

SCHEDULE IV.

Articles intermediate between A and B *class towns.*

(15% for Indian States).

Serial No.	Articles.	All India.			Burma.		
		Duty.	Draw-backs.	Re-funds.	Duty.	Draw-backs.	Re-funds.
		(Figures are given in thousands of rupees).					
1	Conveyances ..	56,35	10	44	6,31	1	11
	Add 1/7 of Drawbacks	..	1·4	..	..	·1	..
	Total ..	56,35	11·4	44	6,31	1·1	11

(A) Net amount for all India .. .. 56,35 — 11·4 — 44 = 55,79·6

(B) Net amount for Burma .. .. .. 6,31 — 1·1 — 11 = 6,18·9

(C) Net amount of duty available for distribution (A—B) .. .. .. = 49,60·7

Share of States (15 % of C) .. .. = 7,45

TABLE NO. IV—*continued.*

SCHEDULE V.

Articles consumed in towns of 20,000 and over. (*Class B.*)

(14·5% for Indian States.)

Serial No.	Articles.	All India.			Burma.		
		Duty.	Draw-backs.	Refunds.	Duty.	Draw-backs.	Refunds.
		(The figures are given in thousands of rupees.)					
1	Portland cement ..	11,53	..	6	4,53	..	..
2	Vinegar in casks ..	1	..	..	..	..	..
3	Aeroplanes ..	4	..	..	..	..	..
4	Flour	25	1	14	5	..	..
5	Provisions and oilmans stores	92,03	52	29	23,21	16	2
6	Coffee	332	..	1	21	..	..
7	Other foods and drinks	39	..	..	17	..	..
8	Canes and rattans ..	80	1	..	9	..	..
9	Precious stones unset	13,99	1,25	..	2,53	40	..
10	Apparel	35,34	30	65	5,29	5	3
11	Furniture	16,09	1,30	6	42	1	..
12	Hides and skins and leather	5,13	3	3	36	1	1
13	Flax manufactures ..	4,94	..	1	30	..	..
14	Haberdashery ..	20,45	6	27	2,73	2	
15	Hemp manufactures	43	..	..	16	..	..
16	Other textile manufactures	41,96	47	27	4,06	1	1
17	Building materials (Bricks, tiles, etc.)	11,73	1	20	1,47	..	1
18	Cinema films ..	5,00	41	4	36	3	..
19	Mats and matting ..	86	1	..	15	..	..
20	Perfumery	77	5	1	11	..	..
21	Perfumed spirit ..	5,58	..	..	92	..	2
22	Polishes, etc. ..	3,92	2	..	26	..	..
23	Manufactures of Rubber	9,43	3	3	57	1	..

TABLE NO. IV—*continued.*

SCHEDULE V—*continued.*

Serial No.	Articles.	All India.			Burma.		
		Duty.	Drawbacks.	Refunds.	Duty.	Drawbacks.	Refunds.
	(The figures are given in thousands of rupees).						
24	Stone and marble ..	92	..	1	14	..	..
25	Miscellaneous ..	12,60	10	13	66	..	1
26	Other articles (including imports by post)	64,23	34	4,79	5,26	..	..
27	Articles plated with gold and silver ..	5,38	6	22	68	2	2
28	Gold and silver plate, thread, etc. ..	6,55	22	12	9	8	..
29	Silk piecegoods ..	87,60	17	96	12,71	3	..
30	Ivory manufactures ..	7	..	1	..	..	..
31	Jewellery and jewels	2,19	75	3	13	25	..
32	Smokers' requisites ..	196	1	2	78	1	..
33	Works of Art ..	44	..	2	4	..	..
34	Electrical control gear	3,79	..	3	6	..	..
35	Implements, instruments and apparatus	48,00	20	51	5,08	7	4
36	Lubricating oil ..	16,50	2	29	50	..	..
37	Pneumatic tyres (6/7)	28,37	5	23	2,86	..	..
38	Motor cars, motor cycles, etc.	1,02,14	1,58	1,02	8,86	29	7
	Total	6,64,73	7,98	10,50	85,80	1,45	26
	Add 1/7 of drawbacks	..	1,14	..	..	21	..
	Total	6,64,73	9,12	10,50	85,80	1,66	

(A) Net amount for all India .. .. .. 6,64,73—9,12—10,50=6,45,11

(B) Ditto for Burma .. .. .. 85,80—1,66—26=83,88

(C) Net amount of duty available for distribution (A.-B.) .. .. =5,61,23

Share of States (14·5 % of C.) .. .. .. =81,33

TABLE NO. IV—*contd.*

SCHEDULE VI.

Articles classed as Factory (General) items.

(9% for Indian States.)

Serial No.	Articles.	All India.			Burma.		
		Duty.	Draw-backs.	Refunds.	Duty.	Draw-backs.	Refunds.
	(The figures are given in thousands of rupees.)						
1	Belting yarn ..	3	..	..	..	..	..
2	Scrap iron	9	..	..	..	..	..
3	Other raw materials (15%)	30	1	..	1	..	..
4	Oils other than cocoanut and mineral ..	13,28	3	14	1,29		1
5	Fuel oil	14,02	67	2	3,79	4	..
6	Cotton belting ..	2,14	..	5	55	..	4
7	Packing Engine and Boiler	1,39	..	..	32	..	..
8	Tallow grease, etc. ..	1,96	1	1	45	..	..
9	Wood and timber ..	9,48	3	28	71	..	..
10	Chemicals	39,25	12	22	3,65	1	1
	Total ..	81,94	87	72	10,77	5	6
	Add 1/7 drawbacks ..	..	12	..	..	·7	..
	Total ..	81,94	99	72	10,77	5·7	6

(A) Net amount for all India .. .. 81,94—99—72=80,23

(B) Ditto for Burma .. .. 10,77—5·7—6=10,65·3

(C) Net amount of duty available for distribution (A—B) =69,57·7

Share of States (9 per cent. of C) .. 6,26

TABLE NO. IV—*continued.*

SCHEDULE VII.

Articles intermediate between A class towns and factory.

(12·25% for Indian States.)

Serial No.	Articles.	All India.			Burma.		
		Duty.	Drawbacks.	Refunds.	Duty.	Drawbacks.	Refunds.
	(The figures are given in thousands of rupees.)						
1	Gums (raw) ..	5,14	2	1	26	..	..
2	Denatured spirit ..	70	..	..	7	..	1
3	Iron and steel 10% ..	36,78	11	45	3,95	7	10
4	Iron and steel (Protective)	2,44,06	57	3,67	16,55	..	19
5	Dyes, paints, etc. ..	26,19	65	12	2,26	..	..
6	Cordage and rope ..	1,63	2	1	34	1	..
7	Hardware, Ironmongery and tools..	88,46	1,04	55	10,13	10	8
8	Quicksilver ..	1,38	..	..	5	..	..
	Total ..	4,04,34	2,41	4,81	33,61	18	38
	Add 1/7 of drawbacks	..	34	..	..	3	..
	Total ..	4,04,34	2,75	4,81	33,61	21	38

(A) Net amount for all India. 4,04,34—2,75—4,81=3,96,78

(B) Ditto for Burma. 33,61—21—38= 33,02

(C) Net amount of duty available for distribution (A—B) =3,63,76

Share of States (12·25 per cent. of C) 44,56

TABLE NO. IV—*continued.*

SCHEDULE VIII.

Factory Special, etc.

Serial No.	Articles.	All India. Duty.	All India. Drawbacks.	All India. Refunds.	Burma. Duty.	Burma. Drawbacks.	Burma. Refunds.
	(The figures are given in thousands of rupees.)						
	(*a*) *Printing Presses.* (6% for Indian States.)						
1	Printing material ..	11	..	..	..	..	..
2	Printer's ink ..	44	..	..	2	..	..
	Total ..	55	..	..	2	..	..
	Net amount to be distributed			..	..	..	53
	Share of Indian States			..	..	..	3
	(*b*) *Tobacco Factories.* (25% for Indian States.)						
3	Unmanufactured tobacco	1,04,02	..	4	..	..	..
	Net amount to be distributed			..	..	..	1,03,98
	Share of Indian States			..	..	..	25,99
	(*c*) *Cotton weaving.* (17% for Indian States.)						
4	Cotton yarn ..	45,80	69	14	1,90	18	..
5	Art silk yarn ..	10,43	3	5	21	..	..
	Total ..	56,23	72	19	2,11	18	..
	Add 1/7 of drawbacks	..	10	..	..	3	..
	Total ..	56,23	82	19	2,11	21	..
	Net amount to be distributed		..	55,22—1,90=53,32			
	Share of Indian States		..	..	..	..	9,06
	(*d*) *Silk weaving.* (11·5% for Indian States.)						
6	Silk yarn	12,60	18	..	1	..	..
7	Raw silk	18,28	3	..	41	..	..
	Total ..	30,88	21	..	42	..	..
	Add 1/7 of drawbacks	..	3	..	..	..	..
	Total ..	30,88	24	..	42	..	..
	Net amount to be distributed			30,64—42=30,22			
	Share of Indian States		..	..	..	..	3,48

TABLE NO. IV—*continued.*

SCHEDULE VIII—*continued.*

Serial No.	Articles.	All India.			Burma.		
		Duty.	Draw-backs.	Re-funds.	Duty.	Draw-backs.	Re-funds.
	(The figures are given in thousands of rupees.)						
	(*e*) *Rope works.* (*Nil* for Indian States.)						
8	Raw flax coir fibre ..	1,91	..	..	3	..	..
	Net amount to be distributed		..	..	..	1,88	
	Share of Indian States	..	..	..	..	*Nil*	
	(*f*) *Mines and Quarries.* (54% for Indian States.)						
9	Explosives (blasting)	3,67	..	..	82	..	..
	Net amount to be distributed		..	..	..	2,85	
	Share of Indian States	..	..	..	..	1,54	

TABLE NO. IV—*continued.*

SCHEDULE IX.

Railway materials.

(30% for Indian States.)

Serial No.	Articles.	All India.			Burma.		
		Duty.	Drawbacks.	Refunds.	Duty.	Drawbacks.	Refunds.
	(The figures are given in thousands of rupees.)						
1	Railway track material (protected) ..	18,39	..	..	69	..	..
2	Railway track material (non-protected)	37	..	..	..	..	..
3	Railway telegraph instruments ..	7	..	..	..	..	..
4	Railway plant and Rolling stock 10% ..	20,16	..	3,33	99	..	1
	Total ..	38,99	..	3,33	1,68	..	1

(A) Net amount for all India .. .. 38,99—3,33=35,66

(B) „ „ „ for Burma .. .. .. 1,68—1=1,67

(C) Net amount of duty available for distribution (A-B) 33,99

Share of States (30% of C) .. .. .. =10,20

TABLE NO. IV—*continued.*

SCHEDULE X.

Articles intermediate between Railway materials and Factory stores.

(19·5% for Indian States.)

Serial No.	Articles.	All India.			Burma.		
		Duty.	Drawbacks.	Refunds.	Duty.	Drawbacks.	Refunds.
	(The figures are given in thousands of rupees.)						
1	Coal, coke, etc. ..	95	19	1	11	..	..
	Add 1/7 of drawbacks	..	3	..	..	..	..
	Total ..	95	22	1	11	..	..

(A) Net amount for all India .. .. .. 95—22—1=72

(B) „ „ for Burma .. .. .. „ =11

(C) Net amount of duty available for distribution (A-B) .. =61

Share of States (19·5 per cent. of C) .. .. .. =12

TABLE NO. IV—*continued.*

SCHEDULE XI.

Liquors.

(10% for Indian States.)

Serial No.	Articles.	All India.			Burma.		
		Duty.	Drawbacks.	Refunds.	Duty.	Drawbacks.	Refunds.
	(The figures are given in thousands of rupees.)						
1	Ale, Beer, etc. ..	21,98	3	29	3,81	..	..
2	Liqueurs	18,77	5*	1,79*	2,59	..	13
3	Other spirit ..	1,89,85			28,31	2	24
4	All wines	15,11	1	19	1,88	..	2
	Total ..	2,45,71	9	2,27	36,59	2	39
	Add 1/7 of drawbacks	..	1	..	..	..	..
	Total ..	2,45,71	10	2,27	36,59	2	39

(A) Net amount for all India .. .. 2,45,71—10—2,27 = 2,43,34

(B) Ditto for Burma .. .. 36,59—2—39 = 36,18

(C) Net amount of duty available for distribution (A-B) .. = 2,07,16

Share of States (10% of C) .. .. = 20,72

* Includes denatured and perfumed spirits.

TABLE NO. IV—*concluded.*

SCHEDULE XII.

Steamers and Launches.

(Share of Indian States *nil.*)

Serial No.	Articles.	All India.			Burma.		
		Duty.	Draw-backs.	Re-funds.	Duty.	Draw-backs.	Re-funds.
	(The figures are given in thousands of rupees.)						
1	Steamers and Launches	48	1	1	3	..	..
	Share of Indian States	..	..	*Nil.*			

TABLE NO. V.

(SEE PARAGRAPH 23.)

Changes necessary in the Revenue Returns for the working out of the Customs scheme.

Heading in Revenue Returns.	Changes necessary.
Oils—special rate of duty.	
Kerosene. Motor spirit. Lubricating oil. Fuel oil.	Refunds and drawbacks to be separately recorded.
Iron and Steel—10% *ad valorem*—	
Nails Railway track material.	Do.
15% *ad valorem*—	
Oils.	
Coconut oil	Do.
Chemicals Drugs and Medicines.	
Chemicals to be separated from drugs and medicines.	Duty figures as well as refunds and drawbacks to be recorded separately.
Iron and Steel.	
Cans, tinned.	Refunds and drawbacks to be shown separately.
Cutlery, hardware implements and instruments, electrical control gear.	Figures of duty and refunds and drawbacks to be shown separately.

TABLE NO. VI.

(SEE PARAGRAPH 29.)

Comparison between India (excluding Burma) and Indian States in regard to statistics of production of those articles on which export duty is levied in British India.

[*Vide* Estimates of Area and Yield of Principal Crops in India, 1928-29, Statistical Abstract for British India from 1918-19 to 1927-28 (7th issue) and Indian Live-stock statistics, 1924-25.]

	Production in thousand bales. 1929	
1. *Jute raw*—		
Total India	9,717	A
Burma	*nil*	
Indian States—		
Cooch Behar	69	
Tripura	8	
Total	77	B
Proportion of Indian States to India (B : A) = $\frac{77}{9717}$	or ·8%	

2. *Jute manufactures.*—All Jute mills are in British India.

3. *Raw hides and skins*—

(*a*) Cow hides—

	1924-25 Census Number of oxen in thousands.	
British India	120,340	A
Burma	5,077	B
British India excluding Burma	115,263	C
Indian States including Baroda	25,964	D
Excluded states—		
Travancore	842	
Cochin	195	
Total	1,037	E
Participating Indian States (D—E)	24,927	F
Net India including participating States (C *plus* F)	140,190	G
Proportion of participating States to Net India (F : G)	$\frac{24927}{140190}$	
	or 18% approximately.	

	Number of buffaloes in thousands.	
(*b*) Buffalo hides—		
British India	30,612	A
Burma	1,190	B
British India excluding Burma	29,422	C
Indian States including Baroda	6,761	D
Excluded States—		
Travancore	87	
Cochin	51	
Total	138	E
Participating Indian States (D—E)	6,623	F
Net India including participating States (C *plus* F)	36,045	G
Proportion of participating States to Net India (F : G)	$\frac{6623}{36045}$	
	or 18% approximately.	

TABLE VI—*continued.*

	1924-25 Census—number in thousands.	
(c) *Sheep and goats*—		
British India	62,470	A
Burma	348	B
British India excluding Burma	62,122	C
Indian States including Baroda	21,293	D
Excluded States—		
Travancore	212	
Cochin	67	
Total	279	E
Participating Indian States (D—E)	21,014	F
Net India including participating States (C *plus* F) ..	83,136	G
Proportion of participating States to Net India (F : G)	$\frac{21014}{83136}$	
	or 25% approximately.	

	Production in thousand tons. 1927-28.	
4. *Rice*—		
Total India	28,234	A
British India including Burma	27,262	B
Indian States (A—B)	972	C
Burma	4,886	D
India including States but excluding Burma (A—D)	23,348	E
Proportion of Indian States to Net India (C : E) ..	$\frac{972}{23348}$	
	or 4% approximately.	

TABLE NO. VII.

(SEE PARAGRAPH 29.)

Export Duty.

[In thousands of rupees.]

Serial No.	Name of articles.	All India.		Burma.	
		Export Duty.	Refunds.	Export Duty.	Refunds.
		Rs.	Rs.	Rs.	Rs.
1	Jute, raw	2,11,51	3,98	..	..
	Net amount to be distributed	..	2,07,53		
	Share of Indian States (0·8 per cent of above) ..	..	1,66		
2	Jute manufactures	2,10,48	1,55	..	..
	Net amount to be distributed	..	2,08,93		
	Share of Indian States ..	..	*Nil.*		
3	Raw Hides and Skins—				
	(*a*) Cows	13,55	*6	1,37	..
	(*b*) Buffaloes	2,89	*1	25	..
	Total ..	16,44	7	1,62	..
	Net amount to be distributed	..	16,37—1,62=14,75		
	Share of Indian States (18 per cent of above) ..	..	..	2,65	
	(*c*) Goat sheep and kid skins	20,38	*10	1	..
	Net amount to be distributed	..	20,28—1=20,27		
	Share of Indian States (25 per cent of above) ..	..	..	5,07	
4	Rice	99,45	3,78	83,99	3,43
	Net amount to be distributed	95,67 —	80,56 =	15,11	..
	Share of Indian States (4 per cent. of above) ..	..	..	60	..
	Total share of States—				
	(1) Jute raw	1,66			
	(2) Jute manufactures ..	..			
	(3) Raw Hides and Skins ..	2,65 5,07			
	(4) Rice	60			
	Total ..	9,98			

*Estimated share of total refunds made under 3.

TABLE NO. VIII.

(See Paragraph 30.)

Estimated share of Indian States in the customs revenue.

(Summary of all Schedules.)

	In thousands of rupees.
Table IV—	
Schedule I	1,66,74
„ II	1,44,57
„ III	66,87
„ IV	7,45
„ V	81,38
„ VI	6,26
„ VII	44,56
„ VIII (*a*)	3
„ „ (*b*)	25,99
„ „ (*c*)	9,06
„ „ (*d*)	3,48
„ „ (*e*)	..
„ „ (*f*)	1,54
„ IX	10,20
„ X	12
„ XI	20,72
„ XII	..
Total Import Duty	5,88,97
Table No. VII—Export duty	9,98
Grand Total ..	5,98,95

Note.—The net imports of silver into India (excluding Burma) in 1928-29 amounted to 63,673,637 ounces. On the basis of the duty at 4 as. an ounce, prevailing in 1930-31, the customs revenue from this source would have amounted to Rs. 1,59,18,000 and the States share would have been Rs. 31,84,000 approximately.

TABLE NO. IX.

(See Paragraph 37.)

Excise duty accruing to Local Governments from supplies made to Indian States in 1928-29.

1 Local Government or Administration to which Duty accrues.	2 State or group of States.	3 Charas.				4 Opium.				5 Ganja.				6 Bhang.				7 Liquor.				Remarks.
		Quantity. (a)	Gross Duty. (b)	Refunds. (c)	Net Duty. (d)	Quantity. (a)	Gross Duty. (b)	Refunds. (c)	Net Duty. (d)	Quantity. (a)	Gross Duty. (b)	Refunds. (c)	Net Duty. (d)	Quantity. (a)	Gross Duty. (b)	Refunds. (c)	Net Duty. (d)	Gross Duty. (b)	Refunds. (c)	Net Duty. (d)		
		Mds. Srs.	Rs.	Rs.	Rs.	Mds. Srs.	Rs.	Rs.	Rs.	Mds. Srs.	Rs.	Rs.	Rs.	Mds. Srs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
MADRAS GOVERNMENT.	1. Mysore	..	..	..	..	..	..	..	(1) 2,000	..	..	..	..	..	..	..	..	..	..	..		(1) Represents the average charge of Rs. 1 per seer which is deducted before the duty on the opium supplied to those States is refunded to them.
	2. Native States.	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..		
	(a) Travancore	..	..	..	..	..	..	..	(2) 4,000	..	..	..	..	114,720	..	..	..	..	..	220	Ret.	(2) Refund of duty minus the average charge of Re. 1 per seer of opium supplied to Pudukkottai was discontinued only from 1st April 1929. The figure therefore represents full duty realised on the opium supplied to the state during 1928-29.
	(b) Cochin	..	..	..	..	..	..	..	(2) 1,000	..	..	..	..	13,760	..	..	..	..	..	262	Ret.	
	(c) Pudukkottai	..	..	..	..	..	..	..	(2)6,000	..	..	..	..	57,600	..	..	..	..	..	2,772	Ret.	
	(d) Sandur	..	..	..	..	..	..	..	..	2 0	..	..	..	720	..	..	..	..	..	140	Spirits.	
	(e) Banganapalle	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	1,196	Ret.	
	Total	..	..	..	..	..	..	..	13,000	..	..	..	..	16,200	..	..	..	..	..	4,591		
BOMBAY GOVERNMENT.	1. Bombay States.																					
	(a) Sukkur Agency State.	3 37	..	..	6,612	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
	(b) Nandi Agency States.	..	..	..	..	..	..	..	..	..	..	..	..	540	720	60	..	..	..	..	..	
	(c) Surat Agency States.	..	..	..	..	280	110	464	..	2,272	4,612	662	..	103	142	11	26,005	26,616	..	..	..	
	(d) Thana Agency States.	..	..	..	..	100	20	80	..	400	400	..	..	8	8	..	40,981	40,981	..	..	..	
	(e) Kolhapur Residency States.	..	..	..	..	23,800	3,100	20,700	..	72,726	72,726	..	..	37	37	..	1,26,994	1,26,994	..	..	..	
	(f) Kaira Agency State.	..	..	..	..	7,200	7,200	..	..	2,775	2,775	162	..	30	30	2	..	..	..	..	..	
	(g) Sholapur Agency State.	..	..	..	..	240	48	192	..	3,100	3,100	..	..	3	3	..	7,994	7,994	..	..	..	
	(h) Dharwar Agency State.	..	..	..	..	240	62	240	..	3,800	3,800	..	..	..	..	..	6,366	6,366	..	..	..	
	(i) Sirapur Agency States.	..	..	..	..	240	36	167	..	2,342	2,342	..	..	..	..	..	3,642	3,642	..	..	..	
	(j) Poona Agency State.	..	..	..	..	4,800	400	3,841	..	10,640	10,640	..	..	18	18	..	28,339	28,339	..	..	..	
	(k) Satara Agency States.	..	..	..	..	6,000	602	6,418	..	40,749	40,749	..	..	..	..	..	13,271	13,271	..	..	..	
	Carried over	..	..	..	6,612	..	..	..	31,142	..	..	..	..	866	..	..	12	..	..	..	..	

1 Local Government or Administration to which duty accrues.	2 State or group of States.	3 Charas. Quantity (a)	Gross Duty (b)	Refunds (c)	Net Duty (d)	4 Opium. Quantity (a)	Gross Duty (b)	Refunds (c)	Net Duty (d)	5 Ganja. Quantity (a)	Gross Duty (b)	Refunds (c)	Net Duty (d)	6 Bhang. Quantity (a)	Gross Duty (b)	Refunds (c)	Net Duty (d)	7 Liquor. Gross Duty (a)	Refunds (b)	Net Duty (c)	Remarks.
		Mds. Srs.	Rs.	Rs.	Rs.	Mds. Srs.	Rs.	Rs.	Rs.	S. c. Srs.	Rs.	Rs.	Rs.	Mds. Srs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Brought forward	...	...	...	8,813	...	...	...	23,119	...	...	...	660	...	...	...	32	...	...	...	
BOMBAY GOVERNMENT—contd.	(b) Baljaon Agency States.		...	...	...		...	...	...		1,050	972	78		13	11	2	...	...	...	
	(c) Kolaba Agency States.		...	...	...		...	...	...		1,980	1,750	130		17	11	6	...	...	...	
	(d) Mahi Kantha Agency States.		...	...	...		9,700	9,700	...		41,440	38,472	2,961		4	4	288	33,695	33,695	...	
	(e) Rewa Kantha Agency States.		...	...	...		23,175	23,175	...		39,610	34,422	7,188		2,189	2,099	90	68,537	68,537	...	
	2. Sawai		...	...	...		...	...	...		...	...	2,736		...	...	...	25	...	...	
	3. Western India States		...	...	...		...	...	42 973		...	...	330		...	...	...	19	...	...	
	Totals		...	...	8,813		...	...	66,127		...	...	10,356		...	...	...	67	...	...	
BENGAL GOVERNMENT.	1. Bengal.		...	...	...		...	...	...		...	...	...		...	...	...	...	...	...	
	Tripura		...	...	...		...	...	10,820		...	...	12,020		...	...	...	20	...	...	
	2. Rajputana.		...	...	...		...	...	...		...	...	...		...	...	...	...	...	...	
	Jaipur		...	...	...		...	...	...		...	...	1,000		...	...	...	2	...	...	
	3. Sikkim		...	...	...		...	...	320		...	...	320		...	...	...	...	...	...	
	Totals		...	...	...		...	...	11,140		...	...	13,340		...	...	...	22	...	...	
UNITED PROVINCES GOVERNMENT.*			...	...	...		...	...	...		...	...	...		...	...	...	...	...	...	* Details of distillation not available.
	Totals		11,2001	...	11,200	...	42,0201	...	42,020		...	...	...		617	...	31	16,267	...	16,267	† Refund figures not available.
PUNJAB GOVERNMENTS.	1. Punjab States†	128 31 11	...	...	...	111 20	...	...	2,15,696	...	...	...	...	197 20	...	...	3,94	...	...	...	‡ Exact figures of duty realized from each group on account of stamps supplied to various Indian States cannot be given in detail. The duty was recovered at varying rates according to the age of the stamps.
	2. Simla Hill States	77 35 6	...	...	...		...	...	...		...	...	...		...	...	...	...	...	...	
	3. Gwalior		...	...	...		...	...	...		...	...	...	232 20	...	...	1,63	...	...	...	
	4. Central India States.	10 5 2	...	...	...		...	...	...		...	...	...	97 0	...	...	60	...	...	...	
	5. Rajputana States	74 30 7	...	...	...		...	...	...		...	...	...	397 0	...	...	1,97	...	...	...	
	6. United Provinces States.	1 7 6	...	...	...		...	...	...		...	...	...		...	...	...	...	...	...	
	7. Western India States.	4 28 6	...	...	...		...	...	...		...	...	...		...	...	...	...	...	...	§ No duty on liquor. All exports to Indian States are made in bond.
	Totals		...	...	2,92,887		...	...	2,15,696		...	...	...		...	...	7,29	...	...	...	

1 Local Government or Administration to which duty matters.	2 State or group of States.	3 Charas. Quantity (a)	Gross Duty (b)	Refunds. (c)	Net Duty. (d)	4 Opium. Quantity. (a)	Gross Duty. (b)	Refunds. (c)	Net Duty. (d)	5 Ganja. Quantity. (a)	Gross Duty. (b)	Refunds. (c)	Net Duty. (d)	6 Bhang. Quantity. (a)	Gross Duty. (b)	Refunds. (c)	Net Duty. (d)	7 Liquor. Gross Duty. (a)	Refunds. (b)	Net duty. (c)	Remarks.
		Mds. srs.	Rs.	Rs.	Rs.	Mds. srs.	Rs.	Rs.	Rs.	Mds. srs.	Rs.	Rs.	Rs.	Mds. srs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Berar and Orissa Governors.	Orissa States	...	...	...	...	220 6	...	...	3,07,114	14 35	...	...	22,939	4 19	...	...	234	...	...	...	
	Totals	...	...	...	...	...	...	...	3,08,114	...	...	...	22,939	...	...	...	234	...	...	...	
Status of Provincial Governments.	Central Provinces States.	...	...	...	...	97 3	...	...	1,34,107	23 17	...	...	15,159	2 0	...	...	223	...	...	...	*Liquor is issued on certain States by the distillers at cost price. No duty is recovered thereon.
	Totals	...	...	...	...	...	...	...	1,34,107	...	...	...	15,159	...	...	...	223	...	...	...	
Assam Governments.	Manipur ...	...	...	...	...	...	...	...	6,000	...	...	...	159	...	...	...	...	...	...	...	
	Totals	...	...	...	...	...	...	...	6,000	...	...	...	159	...	...	...	...	...	...	...	
Central India Agency.	...	...	...	...	...	...	...	...	...	Nil	...	...	...	...	...	...	...	...	...	...	No duty accrues to Central India Agency on account of Charas, Opium, Bhang, Ganja or Country Liquor consumed in States of Central India.
	Total	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Rajputana Agency.	...	...	...	...	...	...	...	...	...	Nil	...	...	...	...	...	...	...	...	...	...	No duty accrues to Rajputana Agency or Ajmer-Merwara Administration on account of excise duty during 1928-29. Ex Sudan oilfields, supplies from this Administration.
	Total ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	
Western India States Agency.	Western India States.	...	...	...	...	...	51,700	7,893	43,707	...	...	...	...	...	...	...	...	...	...	...	Accrued to Government from October 1928 to March 1929.
	Total ...	...	...	...	...	...	...	...	43,707	...	...	...	...	...	...	...	...	...	...	...	
	Grand Total ...	...	...	...	2,42,629	...	...	...	10,04,722	...	...	...	1,33,153	...	...	...	8,706	...	23,005	...	

Summary.

	Net duty. Rs.
Charas	2,42,629
Opium	10,04,722
Ganja	1,33,153
Bhang	8,706
Liquor	23,005
Total ...	14,31,856

* This figure does not take into account refunds, if any, made by the Cutch Peshkar Government.

TABLE No. X.

(See paragraphs 38 and 39.)

Amount of Petrol available for consumption in India (excluding Burma) in 1928-29.

Imports of Burma Petrol—			
		Gallons.	
Bengal		10,763,231	
Bombay		14,951,437	
Sind		6,472,645	
Madras		11,935,451	
	Total		44,122,764
Imports of foreign petrol			166,027
Production—			
Assam		5,539,107	
Punjab		3,551,957	
	Total		9,091,064
Exports		*Nil*	
Total available for consumption			53,379,855
Duty at 0-4-0 a gallon		Rs. 133,44,964	
Share of Indian States (15% of above) ..		.. 20,01,744 or Rs. 20,02,000 in round figures.	

N.B.—The Import figures in Tables X and XI were obtained from the annual statements of the Sea-borne Trade of the various Provinces and the production figures from the Director General of Commercial Intelligence and Statistics.

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TABLE No. XI.

(SEE PARAGRAPH 40.)

Quantity of Kerosene oil, on which excise duty was paid, which was available for consumption in India (excluding Burma) in 1928-29.

Imports of Burma Kerosene—		
	Gallons.	
Bengal	53,381,717	
Bombay	18,485,557	
Sind	1,565,758	
Madras	20,536,932	
Total		93,969,964
Production (1928)—		
Assam	11,976,179	
Punjab	6,494,705	
Total		18,470,884
Total of imports and production		112,440,848
Less exports (of Indian oil)		950
Balance available for consumption		112,439,898
Duty at 1 anna a gallon		Rs.70,27,494
Share of Indian States (22% of above)		Rs.15,46,048

or Rs. 15,46,000 in round figures.

TABLE NO. XII.

(See paragraph 43.)

Statistics of Salt Consumption during 1926-27 to 1928-29.

[In lakhs of maunds.

Area.	Imported.	Madras.	Bombay (including Goa).	Northern India.	Sind.	Total.	Average per year.	Remarks.
1	2	3	4	5	6	7	8	9
Bengal and Assam (including States)—								
1926-27	85·74	·15	..	·23	..	86·12		
1927-28	82·47	·20	..	·23	..	82·90	85·52*	*Includes imports to Nepal of ·36 maunds.
1928-29	87·03	·20	..	·32	..	87·55		
Bihar and Orissa (including States)—								
1926-27	32·41	9·67	·18	7·12	..	49·38		
1927-28	31·11	11·51	·08	8·64	..	51·34	51·67	
1928-29	32·85	11·98	·04	9·41	..	54·28		
Central Provinces (including States)—								
1926-27	..	·86	22·78	1·61	..	25·05		
1927-28	..	1·31	23·15	2·14	..	26·60	26·08	
1928-29	..	1·35	23·21	2·02	..	26·58		
United Provinces (including States)—								
1926-27	4·05	..	7·37	54·88	..	66·30		
1927-28	3·89	..	7·08	64·15	..	75·12	69·55	
1928-29	4·10	..	7·61	55·53	..	67·24		
Rajputana—								
1926-27	..	..	·22 (estimated).	11·10	..	11·32		*Does not include ·30 maunds which Bikaner is allowed to manufacture and ·15 which Jaisalmer is permitted to make.
1927-28	..	..	·17	12·99	..	13·16	12·47*	
1928-29	..	..	·35	12·58	..	12·93		
Central India (including Gwalior)—								
1926-27	..	..	4·37 (estimated)	6·77	..	11·14		
1927-28	..	..	3·57	6·15	..	9·72	10·59†	†Does not include ·54 maunds which Gwalior is permitted to make.
1928-29	..	..	4·81	6·09	..	10·90		
Punjab (including States)—								
1926-27	..	..	..	31·05	..	31·05		
1927-28	..	..	..	30·99	..	30·99	31·20	
1928-29	..	..	..	31·56	..	31·56		
North-West Frontier Province (including Agencies)—								
1926-27	..	..	..	7·53	..	7·53		
1927-28	..	..	..	7·99	..	7·99	8·10	
1928-29	..	..	..	8·78	..	8·78		
Kashmir—								
1926-27	..	..	..	·98	..	·98		
1927-28	..	..	..	1·26	..	1·26	1·39	
1928-29	..	..	..	1·83	..	1·83		
Sind and Baluchistan (including States)—								
1926-27	..	..	..	·29	4·55	4·84		
1927-28	..	..	..	·37	4·86	5·23	5·06	
1928-29	..	..	..	·28	4·84	5·12		
Bombay (including Western India States, Baroda and Kathiawar States)—								
1926-27	..	·01	37·22	·13	·23	37·59		
1927-28	..	·01	39·35	·05	·23	39·64	39·37	
1928-29	..	·01	40·58	·07	·23	40·89		
Hyderabad—								
1926-27	..	1·37	15·09	..	..	16·46		
1927-28	..	1·63	14·99	..	..	16·62	16·64	
1928-29	..	1·78	15·06	..	..	16·84		
Mysore—								
1926-27	..	1·03	6·88	..	..	7·91		
1927-28	..	·93	7·35	..	..	8·28	8·43	
1928-29	..	1·02	8·06	..	..	9·08		
Madras (including States except Travancore and Cochin)—								120·86 maunds.
1926-27	..	93·66	18·57	..	..	112·22		
1927-28	..	96·33	15·01	..	..	111·34	112·43	
1928-29	..	96·61	17·12	..	..	113·73		
Total—								
1926-27	122·20	106·75	112·48	121·69	4·78	467·90		
1927-28	117·47	111·92	110·75	135·06	5·09	480·29	478·50	
1928-29	123·98	112·95	116·84	128·47	5·07	487·31		

TABLE No. XIII.

(SEE PARAGRAPHS 45 AND 46.)

Apportionment between States and British India of salt consumed.

Group Area.	Population (000)	Total Salt consumed Mds. (lakhs).	States.	Population. (000).	Share of States consumption (Mds.)	Amount of salt manufactured by States (Mds.)	Amount of salt supplied free. (Mds.)	Net quantity on which duty is paid (Mds.)
I Madras			Mysore	5,979	1,477,000	*Nil.*	*Nil.*	1,477,000
Coorg								
Mysore	48,937	120·86						
Madrass States (excluding Travancore and Cochin).			Madras States (excluding Travancore and Cochin).	475	117,000	*Nil.*	*Nil.*	117,000
			Total ..	6,454	1,594,000	..	..	1,594,000
II. Bengal, Assam and Bengal and Assam States and Sikkim.	55,665	(85·52—·35 to Nepal). =85·17	Manipur	1,363	209,000	*Nil.*	*Nil.*	209,000
			Bengal States					
			Sikkim					
			Total ..	1,363	209,000	..	..	209,000
III. Bihar and Orissa and States	37,962	51·67	Bihar and Orissa States ..	3,960	538,000	*Nil.*	*Nil.*	538,000
			Total ..	3,960	538,000	..	..	538,000
IV. Sind, Baluchistan, Khairpur and Baluchistan States.	4,272	5·29	Khairpur	..	23,000*	*Nil.*	23,000	*Nil.*
			Baluchistan States	379	47,000	*Nil.*	*Nil.*	47,000
			Total ..	379	70,000	..	23,000	47,000
V. Bombay			(1) Bombay States excluding Khairpur and Western India States excluding Kathiawar.	4,193	680,000	*Nil.*	12,145	667,855
Central Provinces ..								
Berar			(2) Baroda excluding Okhamandal and Amreli.	1,950	316,000	*Nil.*	*Nil.*	316,000
Baroda—excepting the districts of Okhamandal and Amreli, Western India States, Bombay States except Khairpur, Hyderabad, Central Provinces States.	50,606†	82·09	(3) Hyderabad	12,472	2,023,000	*Nil.*	*Nil.*	2,023,000
			(4) Central Provinces States ..	2,067	335,000	*Nil.*	*Nil.*	335,000
			(5) Kathiawar	..	2,000‡	§	*Nil.*	2,000
			Total ..	20,682	3,356,000	..	12,145	3,343,855
VI. (1) United Provinces ..			(1) United Provinces States ..	1,135	152,000	*Nil.*	5,000	147,000
(2) The Punjab.								
(3) North-West Frontier Province (including Tribal areas and Agencies).			(2) Rajputana States ..	9,844	1,318,000	45,000	269,710	1,003,290
(4) Ajmer-Merwara ..		133·20 +·99‖ =14·29	(3) Central India States ..	5,997	803,000	*Nil.*	*Nil.*	803,000
(5) Delhi Province ..	100,320		(4) Gwalior	3,186	426,000	54,000	*Nil.*	372,000
(6) United Provinces States								
(7) Rajputana States ..			(5) Punjab States	4,416	591,000	*Nil.*¶	*Nil.*	591,000
(8) Central India States ..								
(9) Gwalior			(6) Kashmir	3,672	492,000	*Nil.*	*Nil.*	492,000
(10) Punjab States ..								
(11) Kashmir								
			Total ..	28,250	3,782,000	99,000	274,710	3,408,290
			Grand Total ..	..	9,549,000	99,000	309,855	9,140,145

* Actual quantity. The State gets its full requirements free of duty.
† Excludes population of Kathiawar and Cutch.
‡ Amount actually sent to Kathiawar.
§ Not known but this does not affect calculations in view of remark against column (7).
‖ This represents quantities which the States of Bikaner, Gwalior and Jaisalmer are allowed to manufacture for local consumption.
¶ The State of Mandi is allowed to make some salt. It is inferior in quality and the quantity is not known.

TABLE No. XIV.

(SEE PARAGRAPH 48.)

Statement showing the quantities of salt supplied to Indian States free of duty or at concessional rates and the cash compensations paid to them.

Serial No.	Name of State.	Quantity of duty free salt per annum.	Cash compensation.	Remarks.
	RAJPUTANA.	Mds.	Rs.	
1	(*a*) Jaipur ..	7,000	2,75,000 per annum, and 3/8ths of the total royalty payable on excess sales of salt beyond 8,25,000 maunds annually. (Compensation for Sambhar lake.)	Under the Treaty of 1869 the Darbar also became entitled to obtain for consumption, salt not exceeding 1,72,000 maunds annually at 9 annas per maund.
	(*b*) Jaipur ..	..	4,00,000 per annum ..	Under the Agreement of 1879, the amount is paid in lieu of 172,000 maunds of salt which the Darbar were entitled to receive under the Treaty of 1869.
			1,854 per annum	For payment to the Thakur of Kachor.
			1,000 per annum ..	For payment to the Thakur of Khur.
			146 per annum ..	For paym nt to Bhumias of Ralasta.
			2,309-2-7 per annum	For payment to certain villagers.
			8,000 per annum ..	For payment to the Rao. of Khandela.
2	(1) Jodhpur	7,000	1,25,000 per annum ..	1st Treaty of 1870.
	(2) Jodhpur	7,000	3,00,000 per annum and 5/8ths of the total royalty payable on excess sales of salt beyond 9,00,000 maunds annually.	2nd Treaty of 1870. This sum represents the annual rent to cover all subordinate claims.

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Serial No.	Name of State.	Quantity of duty free salt per annum.	Cash compensation.	Remarks.
		Mds.	Rs.	
	(3) Jodhpur	2,35,000	3,76,000 per annum ..	Agreement of 1879. Annual lease payment for the four large salt works.
			15,800 per annum ..	Annual payment on account of losses sustained owing to suppression of Khari works in Khalsa land.
			19,595	Lump payment on account of losses of jagirdars and landholders owing to suppression of works.
			3,00,000	Lump payment to Kharols and other salt manufacturers.
			25,000 per annum ..	Annual compensation for transit and export duty on salt.
			50,000 per annum ..	Annual payment on account of preventive establishment.
			50,000 per annum ..	Annual payment on account of "miscellaneous revenue and incidental emoluments".
3	Alwar ..	1,000	1,25,000 per annum ..	The amount represents compensation on account of suppression of manufacture of salt and non-levy of customs duty. It is understood that it has recently been decided to restore to the Darbar the right of the levy of customs duties and that the amount of compensation has been reduced to Rs. 85,000 per annum. The revised agreement has, however, not been signed as yet.
4	Dholpur ..	300	25,788 per annum ..	Agreements of 1879 and 1920.
5	Lawa ..	10	700 per annum ..	Agreement of 1879.

Serial No.	Name of State.	Quantity of duty-free salt per annum.	Cash compensation.	Remarks.
		Mds.	Rs.	
6	Kishengarh..	50	25,000 per annum.	
			5,000	Compensation to salt manufacturers of the State.
7	Bharatpur ..	1,000	1,50,000 per annum ..	His Highness the Maharaja declined to receive any compensation on account of the suppression of salt. This sum is paid in consideration of the due observation of the other stipulations of the Agreement, *e.g.*, not to levy duties on certain articles.
			2,26,000	Lump sum compensation for distribution to salt manufacturers.
			500 per annum ..	For relinquishing salt manufacture in two villages (Bahd and Bhalnea).
8	Bikaner ..	20,000*	6,000 per annum ..	* Half the duty is charged. The Darbar can manufacture up to a limit of 30,000 maunds annually.
9	Udaipur .. (Mewar.)	1,000	2,900 per annum ..	Compensation to the Darbar and certain landholders.
			10,000 per annum ..	Charges connected with preventive arrangements.
			35,000 per annum ..	On account of loss of revenue derived from transit duties on salt.
			1,56,250 per annum ..	Paid in lieu of right to purchase of 1,25,000 maunds of salt at half the British rate of duty. The Darbar can reopen salt works after giving 12 months' notice to Government and work them up to a limit of 15,000 maunds annually.

Serial No.	Name of State.	Quantity of duty free salt per annum.	Cash compensation.	Remarks.
		Mds.	Rs.	
10	Sirohi ..	..	10,800 per annum ..	The amount includes Rs. 9,000 in lieu of 18,000 maunds at half duty.
11	Jaisalmer ..	..	....	Allowed to manufacture salt up to 15,000 maunds annually.
12	Jhalawar ..	..	2,500 per annum ..	Out of this Rs. 250 is paid for distribution to Jagirdars as compensation.
13	Karauli ..	50	5,694-15-0 per annum	Rs. 694-15-0 represents compensation for losses of Jagirdars.
14	Bundi ..	..	8,000 per annum.	
15	Tonk ..	..	20,000 per annum.	
16	Shahpura ..	..	5,000 per annum.	
17	Kotah ..	300	(*a*) 19,175 per annum	Rs. 3,175 for distribution to Jagirdars.
			(*b*) 15,905 ..	Lump sum payment for distribution to Jagirdars.
	CENTRAL INDIA.			
18	Datia ..	..	10,000 per annum ..	The Darbar can make specified quantities at certain works.
19	Samthar ..	..	1,450 per annum ..	In lieu of 500 maunds of salt free of cost.
20	Indore ..	..	61,875 per annum	No salt sources. These are really compensations for loss of transit and other duties.
21	Bhopal ..	..	10,000 per annum	
22	Jaora ..	..	2,500 per annum	
23	Sitamau ..	..	2,000 per annum	
24	Ratlam ..	..	1,000 per annum	
25	Dewas (Senior).	..	412-8-0 per annum	
26	Dewas (Junior).	..	412-8-0 per annum	
27	Sailana ..	..	412-8-0 per annum	
28	Rajgarh ..	..	618-12-0 per annum	
29	Narsingarh	..	618-12-0 per annum	

Serial No.	Name of State.	Quantity of duty free salt per annum.	Cash compensation.	Remarks.
		Mds.	Rs.	
	GWALIOR.			
30	Gwalior* ..	..	3,12,500 per annum ..	*Allowed to manufacture 54,000 maunds annually.
	BOMBAY. (Gujerat).			
31	Patri ..	340½	11,300 per annum	(*Vide* Bombay Salt Manual, Volume II).
32	Jhinjhuwada Thakurs of—	340½	7,788 per annum	
33	Radhanpur	350½*	11,048 per annum ..	*Of this, 88 maunds are for distribution to charitable institutions.
	OTHER BOMBAY STATES.			
34	Cambay ..	500	40,000 per annum.	
35	Janjira ..	10,614	13,000 per annum ..	Compensation for preventing all contraband trade or practice of smuggling salt. opium and liquor.
	DECCAN AND SOUTHERN MAHRATTA COUNTRY.			
36	Jath ..	..	1,118 per annum.	
37	Daphlapur ..	..	114-11-2 per annum.	
38	Phaltan ..	..	2,010-9-9 per annum.	
39	Akalkot ..	..	142-0-10 per annum.	
40	Aundh ..	..	1,045-1-7 per annum.	
41	Miraj (Senior)	..	62-1-2 per annum ..	Set-off against tribute.
42	Miraj (Junior)	..	6-12-0 per annum ..	
43	Kurundwad (Senior).	..	1,193-9-3 per annum	
	Jamkhandi	..	1,490-12-9 per annum	
	Savanur ..	..	32-0-0 per annum.	
46	Sangli ..	..	233-10-6 per annum.	
47	Konhar Rao Wadikar.	..	8-12-0 per annum.	

Serial No.	Name of State.	Quantity of duty free salt per annum.	Cash compensation.	Remarks.
		Mds.	Rs.	
48	Savantvadi	..	5,500 per annum.	
49	Khairpur ..	..	..	The Darbar have agreed to stop all salt production in the State in return for receiving from neighbouring British works a supply of salt sufficient for the consumption of their people at cost price *plus* the cost of carriage, the retail price of the salt in Khairpur being not less than the rate current in Sind.
50	Wao ..	..	361 per annum.	
51	Idar ..	..	..	These States prevent the smuggling of salt through their territories, and presumably receive annually small sums of money as compensation. The amounts are not known.
52	Danta ..			
53	Samera ..			
54	Pol ..			
55	Derol ..			
56	Degamra ..			
	PUNJAB STATES.			
57	Bahawalpur	..	80,000 per annum.	
	MADRAS STATES.			
58	Banganapalle	..	3,000 per annum.	
59	Pudukkottai	..	38,000 per annum ..	It is optional with Government to cancel the arrangement if they find it to be in their interest to do so.
	UNITED PROVINCES.			
60	Rampur ..	5,000	..	(*Vide* Northern India Salt Revenue Department Manual, Volume II, page 161.)

TABLE No. XV.

(See Paragraphs 51-52).

Statement A.

Statement showing the Tributes paid by Indian States to the Government of India, which are available for the general expenditure of the latter.

Serial No.	State.	Tribute.	Remarks.
		Rs.	
1	Mysore	24,50,000	For protection against all external enemies and in consideration of being relieved of the obligation to keep troops ready to serve with the British Army when required. Treaty of 1913, Article 4. The original subsidy amounted to Rs. 35,00,000 but it was reduced by 10½ lakhs with effect from 1st April 1928.
2	Baroda	3,75,000	Annual subsidy, under the agreement of 1881, for the maintenance of a body of mounted and foot police in commutation of the previous engagement to maintain a force of 3,000 cavalry. (Aitchison's Treaties, Volume VIII, page 94.)
	Central India.		
3	Ajaigarh	7,014	Tribute for Khera and Bachon districts. (Aitchison's Treaties, Volume V, page 28.)
4	Bhopal	1,61,290	By the Treaty of 1818 Bhopal was guaranteed protection and undertook to provide a contingent of 600 horse and 400 infantry. Since 1849, however, the State has paid an annual contribution of Rs. 1,61,290 in lieu. (Pages 284, 287-288, and 303, Aitchison's Treaties, Volume IV.)
5	Bihat	1,400	Tribute for Lohargaon district. (Aitchison's Treaties, Volume V, page 36.)
6	Charkhari	8,584	Tribute for Bhina and Chandla districts. (Aitchison's Treaties, Volume V, page 24.)
7	Dewas (Senior and Junior Branches).	28,474	In place of the quota of troops formerly maintained by these two States as part of the Malwa Contingent. (Aitchison's Treaties, Volume IV, pages 8, 247, 252-253.)

Serial No.	State.	Tribute.	Remarks.
		Rs.	
8	Indore ..	1,11,214 (Capitalised in 1865).	By the treaty of Mundisore, 1818, several districts and tributes paid to Holkar were ceded to the British Government who undertook to support a field force for the defence and protection of Holkar's territories and the State was required to keep in readiness three thousand horse to co-operate with British troops. The State was subsequently relieved of the obligation and in place of the horse paid Rs. 1,11,214 a year towards the support of the Mehidpur (Malwa) Contingent which mutinied in 1857. The Central India Horse, which was raised in 1858, took the place of the disbanded contingent. By the capitalization of payments for the Mehidpur (Malwa) Contingent and Malwa Bhil Corps the State has been "released from all pecuniary demands, present or future, and from service with troops". (Aitchison's Treaties, Volume IV, pages 188-189, 198-199 and 204-205.)
	Indore	660	Tribute (Tanka) originally paid by Holkar to the Chiefs of Sailana and Bakhtgarh and assigned by them to the British Government. (Aitchison's Treaties, Volume IV, page 8.)
	Indore	5,283	Annual payment on account of excess of land made over to Holkar in the territorial exchange of 1861. (Aitchison's Treaties, Volume IV, pages 8 and 212.)
9	Jaora	1,37,127	In place of the quota of troops formerly maintained by the State as part of the Malwa Contingent. (Aitchison's Treaties, Volume IV, pages 8, 374 and 378.)
10	Khilchipur	11,134	This tribute was originally paid to Maharaja Scindia and was assigned by him to the British Government for the maintenance of the Gwalior contingent. (Aitchison's Treaties, Volume IV, pages 320, 348 and 349.)
11	Paldeo	242	Object of payment not known.
12	Panna	9,955	Tribute for Seorajpur and Ektana districts. (Aitchison's Treaties, Volume V, page 20.)

Serial No.	State.	Tribute.	Remarks.
		Rs.	
13	Ratlam	42,000	These tributes were originally paid to Scindia and were assigned to the British Government in part payment of the Gwalior Contingent which was replaced by the Subsidiary Force. (Aitchison's Treaties, Volume IV, pages 8, 86, 90, 384 and 388.)
14	Sailana	21,000	
	Total for Central India	5,45,377	
	GWALIOR.		
15	Gwalior	33,019	Amjhera tribute, transferred to the British Government for the Gwalior Contingent by the treaties of 1844 and 1860. Amjhera was formerly a mediatised State in Central India and paid a tribute of Rs. 35,000 (Ujjain Hali) to the Gwalior Darbar. This tribute was one of the items ceded to the British Government by the Gwalior Darbar in 1844 for the payment of the Gwalior Contingent. In 1857, the Raja of Amjhera rebelled, and his estate was confiscated and given to the Gwalior Darbar, who now pay the tribute to the British Government on account of Amjhera.
	RAJPUTANA.		
16	Banswara ..	17,500	Price of protection. (Aitchison's Treaties, Volume III, pages 2, 23—25.)
17	Bundi	1,20,000	Rs. 40,000 paid as the price of protection and Rs. 80,000 paid in consideration of the cession by the British Government of sovereignty over two-thirds share of the District of Kishoraipatan.
18	Dungarpur ..	17,500	Price of protection. (Aitchison's Treaties, Volume III, pages 2 and 21.)
19	Jaipur	4,00,000	Price of protection. (Aitchison's Treaties, Volume III, pages 90-91, 104-105 and 107.)
20	Jhalawar	30,000	Price of protection. (Aitchison's Treaties, Volume III, pages 366, 403-404.)

Serial No.	State.	Tribute.	Remarks.
		Rs.	
21	Jodhpur	98,000	Price of protection. (Aitchison's Treaties, Volume III, pages 3, 4, 140—142, 159—160.)
22	Kotah	2,34,720	Rs. 1,31,250 paid as the price of protection, and the balance represents payments originally due to Scindhia and since assigned for the maintenance of the Gwalior Contingent.
23	Lawa	225	Price of protection. (Aitchison's Treaties, Volume III, pages 100—101.)
24	Shahpura	10,000	Annual tribute on account of Pargana Phulia. The Pargana was granted in jagir by Aurangzeb Alumgeer, King of Delhi, to the founder of the family of the Chief of Shahpura, and has been in the possession of his descendants since then. It is held as a right of succession by the Chief and the Government therefore decided under the Sanad, dated the 27th June 1848, that the Pargana should remain in the possession of the Ruler and his heirs and fixed a sum of ten thousand Company's rupees as its annual tribute. (Aitchison's Treaties, Volume III, page 256.)
25	Udaipur	2,00,000	Price of protection. (Aitchison's Treaties, Volume III, page 2.)
	Total for Rajputana ..	11,27,945	
	MADRAS STATES.		
26	Cochin	2,00,000	Price of protection and the maintenance of troops. (Aitchison's Treaties, Volume X, pages 155 and 162.)
27	Travancore ..	7,96,430	
	Total for Madras States	9,96,430	
	WESTERN INDIA STATES.		
	(*Salute States.*)		
28	Bhavnagar ..	1,28,060	Aitchison's Treaties, Volume VI, pages 98 and 196.

Serial No.	State.	Tribute.	Remarks.
		Rs.	
29	Cutch	82,253	On account of "Anjar equivalent", *vide* Article 4 of Treaty of 1832. The town and district of Anjar was made over to the British Government (Article 10 of Treaty of 1816) "as a friendly return for the essential services thus engaged to be performed". They were re-transferred to the Cutch Darbar, *vide* Article I of Treaty of 1822 "for a pecuniary equivalent", which was fixed at Ahmedabad Sicca Rs. 88,000. (Aitchison's Treaties, Volume VII, pages 4, 5, 10, 16, 27 and 29.)
30	Dharangadhra ..	40,671	As peshkash. (Aitchison's Treaties, Volume VI, page 101.)
31	Gondal	49,096	Aitchison's Treaties, Volume VI, page 78, and Appendix I, pages x and xi.
32	Junagadh	28,394	This apparently represents Government share of the tribute termed "Zortalbi" collected by the Government for the State from a large number of the Kathiawar Rulers.
			The levy is remnant of the Muhammadan revenue from Kathiawar. (Aitchison's Treaties, Volume VI, pages 90, 92 and 168.)
33	Limbdi	44,128	Aitchison's Treaties, Volume VI, page 78 and Appendix I, pages ii, iii, x and xi.
34	Morvi	9,263	Aitchison's Treaties, Volume VI, page 78, and Appendix I, pages x and xi.
35	Nawanagar ..	50,312	Aitchison's Treaties, Volume VI, page 94.
36	Porbandar	21,202	Aitchison's Treaties, Volume VI, pages 78 and 99.
37	Rajkot	18,991	Aitchison's Treaties, Volume VI, page 78, 107-108.
38	Vankaner	17,422	Aitchison's Treaties, Volume VI, page 78 and Appendix I, pages ii, iii, x and xi.
39	Wadhwan	26,009	Of this sum Rs. 25,922 is for Peshkash, and Rs. 87 for villages in the Ahmedabad district. (Aitchison's Treaties, Volume VI, page 109.)

Serial No.	State.	Tribute.	Remarks.
		Rs.	
	WESTERN INDIA STATES.		
	(*Non-salute States.*)		
40	Akadia	129	
41	Amrapur	511	
42	Anandpur	715	
43	Ankewalia	1,300	
44	Bajana	7,880	
45	Bamanbor	76	
46	Bantwa. — Manavadar ..	29,642	
	Bantwa. — Sardargadh ..		
	Bantwa. — Two other divisions.		
47	Bhadli	1,101	
48	Bhadvana	998	
49	Bhadwa	1,394	
50	Bhalala	474	
51	Bhalgam	204	Aitchison's Treaties, Volume VI, Appendix I.
52	Bhaldoi		
53	Bhalgamda ..	1,400	
54	Bharejda	94	
55	Bhathan	641	
56	Bhimora	308	
57	Bhoika	1,759	
58	Chachana	318	
59	Chhalala	971	
60	Chobari	154	
61	Chotila	652	
62	Chuda	6,324	
63	Darod	366	
64	Dasada	12,968	

Serial No.	State.	Tribute.	Remarks.
		Rs.	
65	Devalia	467	
66	Dhrafa	3,706	
67	Dudhrej	1,102	
68	Gadhka	643	
69	Gavridad	1,011	
70	Gedi	1,200	
71	Gundiala	1,408	
72	Itaria	252	
73	Jakhan	242	
74	Jasdan	7,694	
75	Jetpur	50,262	
76	Jhamar	464	
77	Jhampodad ..	138	
78	Jhinjhuvada ..	11,073	
79	Kamadhia	377	Aitchison's Treaties, Volume VI, Appendix I.
80	Kamalpur	776	
81	Kankasiali	84	
82	Kanpur-Ishwaria ..	230	
83	Kantharia	1,491	
84	Kariana	850	
85	Karmad	140	
86	Karol	703	
87	Kesaria	278	
88	Khambhala ..	406	
89	Khambhlav ..	730	
90	Khandia	806	
91	Kherali	678	
92	Khirasra	2,366	
93	Kotdapitha. ..	4,850	

Serial No.	State.	Tribute.	Remarks.
		Rs.	
94	Kotdasangani ..	10,189	
95	Kotharia	948	
96	Lakhtar	6,163	
97	Laliad	362	
98	Lodhika	1,287	
99	Matra-timba ..	290	
100	Mengani	3,412	
101	Mewasa	445	
102	Mowa	120	
103	Muli	7,501	
104	Mulila-Deri ..	1,279	
105	Munjpur	603	
106	Nilvala	511	
107	Pal	1,253	
108	Palali	357	Aitchison's Treaties, Volume VI, Appendix I.
109	Paliad	907	
110	Patdi	5,901*	
111	Rai Sankli	556	
112	Rajpur	2,412	
113	Rajpura-Halar ..	2,922	
114	Ramparda	75	
115	Sauka	519	
116	Samla	959	
117	Sanosra	186	
118	Satudad-Vavdi ..	1,466	
119	Sayla	15,001	
120	Sajakpur	316	
121	Shahpur	464	
122	Sisang-Chandli ..	720	
123	Sudamda-Dhandhalpur	2,381	

*Includes Rs. 2,681 on account of Political Peshkashi.

Serial No.	State.	Tribute.	Remarks.
		Rs.	
124	Talsana	913	
125	Tavi	310	
126	Untdi	493	
127	Vadali	246	
128	Vadod (Jhalawar) ..	1,252	
129	Vala	4,090	Aitchison Treaties, Volume VI, Appendix I.
130	Vana	3,715	
131	Vanala	396	
132	Vanod	1,953	
133	Vasavad	766	
134	Virpur	3,418	
135	Virva	150	
	Total for Western India States.	7,67,814	
	BOMBAY.		
136	Akalkot	14,592	In 1868 the Contingent of 100 horsemen, which the Chief was bound to maintain under the treaty of 1820, was disbanded, and a money payment of Rs. 14,952 a year, being two-thirds of the actual cost of the contingent was substituted ; *vide* Aitchison's Treaties, Volume VII, page 148.
137	Balasinor	9,766	Aitchison's Treaties, Volume VI, page 332.
138	Bansda	7,351	Aitchison's Treaties, Volume VII, Page 94.
139	Bhor	4,684	Aitchison's Treaties, Volume VII, page 150.
140	Cambay	21,924	This is presumably the sum paid by the Cambay State to the British Government for the Chauth farmed to the State. (Aitchison's Treaties, Volume VII, pages 58-59.)
141	Jamkhandi ..	20,841	On account of military service. (Aitchison's Treaties, Volume VII, pages 227 and 282.)

Serial No.	State.	Tribute.	Remarks.
	BOMBAY—*contd.*	Rs.	
142	Jath	11,247	Rs. 6,400 in lieu of a service of 50 horsemen and the balance on account of certain rights inherited from the Rajas of Satara and on account of rights in other districts (Aitchison's Treaties, Volume VII, page 152).
143	Kurundvad (Senior) Kurundvad (Junior)	9,619	On account of military service (Aithchison's Treaties, Volume VII page 228).
144	Lunawada	9,230	This tribute was originally paid to Scindia, but is now payable to the British Government under the Treaty of 1860 with Scindia (Aitchison's Treaties, Volume VI, page 330).
145	Malpur	430	Aitchison's Treaties, Volume VI, page 281.
146	Miraj (Senior) ..	12,557	On account of military service (Aitchison's Treaties, Volume VII, pages 226-227).
147	Miraj (Junior) ..	6,413	
148	Mudhol	2,672	In lieu of service with horsemen (Aitchison's Treaties, Volume VII, pages 230 and 283).
149	Phaltan	9,600	In lieu of service of 75 horsemen (Aitchison's Treaties, Volume VII, page 154).
150	Ranasan	3	Aitchison's Treaties, Volume VI, page 281.
151	Sunth	5,385	This tribute was originally paid to Scindia, but is now payable to the British Government under the Treaty of 1860 with Scindia (Aitchison's Treaties, Volume VI, page 333).
	Total for Bombay ..	1,46,314	
	Punjab States.		
152	Bilaspur	8,000	In 1887, the request of the Raja of Bilaspur for the restoration of the Parganas of Basse and Bachecta which originally belonged to the Bilaspur family, was granted on the condition of his paying an annual nazarana of Rs. 8,000, *vide* page 304 of Aitchison's Treaties, Volume VIII.
153	Chamba	2,307	

Serial No.	State.	Tribute.	Remarks.
	Punjab States—contd.	Rs.	
154	Kapurthala ..	*Nil*	A tribute of Rs. 1,21,000 is payable by the Darbar in lieu of military service (Aitchison's Treaties, Volume VIII, page 353). This was, however, remitted conditionally in 1924 in connection with the re-organisation of State Forces.
155	Mandi	1,00,000	Aitchison's Treaties, Volume VIII, pages 358 and 363.
156	Suket	11,000	Aitchison's Treaties, Volume VIII, page 102.
	Total for Punjab States	1,21,307	
	PUNJAB.		
157	Bashahr	3,945	Aitchison's Treaties, Volume VIII, page 306.
158	Jubbal	2,520	Aitchison's Treaties, Volume VIII, page 311.
159	Nalagarh	5,000	Aitchison's Treaties, Volume VIII, pages 305 and 326.
	Total for the Punjab	11,465	
	BENGAL.		
160	Cooch Behar ..	67,701	Aitchison's Treaties, Volume pages 291-292.
	UNITED PROVINCES.		
161	Benares	2,19,000	Tribute fixed under the Supplementary Instrument of Transfer of 6th August 1919. The amount represents the approximate net revenue lost by Government by the transfer of territory.
	BIHAR AND ORISSA.		
162	Athgarh	2,800	Aitchison's Treaties, Volume I, pages 300 and 319.
163	Athmalik	480	Aitchison's Treaties, Volume I, pages 300 and 321.
164	Bamra	7,500	Aitchison's Treaties, Volume I, page 310.
165	Baramba	1,398	Aitchison's Treaties, Volume I, page 301.
166	Baud	800	

Serial No.	State.	Tribute.	Remarks.
	BIHAR AND ORISSA—*contd.*	Rs.	
167	Bonai	2,700	Aitchison's Treaties, Volume I, page 308.
168	Daspalla	661	Aitchison's Treaties, Volume I, page 302.
169	Dhenkanal	5,099	
170	Gangpur	10,000	
171	Hindol	551	Aitchison's Treaties, Volume I, page 302.
172	Kalahandi	16,000	Aitchison's Treaties, Volume I, page 311.
173	Keonjhar	1,710	Aitchison's Treaties, Volume I, page 303.
174	Khandpara ..	4,212	
175	Mayurbhanj ..	1,068	Aitchison's Treaties, Volume I, page 304.
176	Narsingpur ..	1,456	Aitchison's Treaties, Volume I, page 305.
177	Nayagarh	5,525	
178	Nilgiri	3,900	
179	Patna	13,000	Aitchison's Treaties, Volume I, page 363.
180	Rairakhol	2,000	Aitchison's Treaties, Volume I, page 364.
181	Ranpur	1,401	Aitchison's Treaties, Volume I, page 306.
182	Sonpur	12,000	Aitchison's Treaties, Volume I, page 365.
183	Talcher	1,040	Aitchison's Treaties, Volume I, page 306.
184	Tigiria	882	Aitchison's Treaties, Volume I, page 307.
	Total for Bihar and Orissa.	96,183	
	CENTRAL PROVINCES.		
185	Bastar	20,000	Aitchison's Treaties, Volume I, page 396.
186	Changbhakhar ..	150	
187	Chhuikhadan ..	12,000	Aitchison's Treaties, Volume I, page 400.

Serial No.	State.	Tribute.	Remarks.
	CENTRAL PROVINCES—*contd.*	Rs.	
188	Jashpur	2,000	
189	Kawardha	30,000	Aitchison's Treaties, Volume I, page 396.
190	Khairagarh	80,000	
191	Korea	750	Aitchison's Treaties, Volume I, page 401.
192	Nandgaon	80,000	Aitchison's Treaties, Volume I, page 403.
193	Raigarh	5,500	Aitchison's Treaties, Volume I, page 404.
194	Sakti	1,500	
195	Sarangarh	4,500	Aitchison's Treaties, Volume I, page 405.
196	Sirguja	3,500	Aitchison's Treaties, Volume I, page 406.
197	Udaipur	1,200	
	Total for the Central Provinces.	2,41,100	
	ASSAM.		
198	Manipur	5,000	Aitchison's Treaties, Volume II, page 264. The tribute was reduced from Rs. 50,000 to Rs. 5,000 for a term of 10 years from 1st April 1920, and this term has been further extended for another 2 years.
	GRAND TOTAL ..	72,03,655	

TABLE NO. XV—*Continued* (*vide* paragraphs 51-52).

STATEMENT B.

List of payments made by Indian States for Special or local purposes.

Serial No.	Name of State.	Amount paid.	Object of payment.	Remarks.
		Rs.		
1	Indore	7,862	Towards the cost of the Malwa Bhil Corps.	*Rs. 12,000 capitalised.
2	Dhar	*18,602		
3	Jhabua	1,271		
4	Barwani	3,390		
5	Alirajpur	1,271		
6	Jodhpur	1,15,000	Towards the cost of the Mina Corps, stationed at Deoli and Erinpura, in place of the 42nd Deoli and 43rd Erinpura Regiments, which were disbanded in 1921.	
7	Kotah	2,00,000		
8	Tonk	5,000		
9	Partabgarh ..	36,350	The tribute payable under Article 3 of the Treaty, dated 5th October 1818 is Salim Shahi Rs. 72,700-Government Rs. 36,350-0-0. The British Government acquired the right of this tribute from Holkar under the terms of Article 4 of the Treaty of Mandsaur, but it was decided that the amount should continue to be received by him, and accordingly, though levied by Government, it is still paid annually to Holkar from the British Treasury. The payment is made one year in arrears, and amounts to Rs. 57,874-3-2, being the equivalent of Salim Shahi Rs. 72,700 at the time the decision was made. (Page 2 of Aitchison's Treaties, Volume III.)	
	Punjab.			
10	Baghal	3,600	Payment in commutation of liabilities for the supply of *begar* (Aitchison's Treaties, pages 309 and 311-316).	
11	Balsan	1,080		
12	Bhajji	1,440		
13	Bija	124		

Serial No.	Name of State.	Amount paid.	Object of payment.	Remarks.
		Rs.		
14	Dhami	720	Payment in commutation of liabilities for the supply of *begar* (Aitchison's Treaties, pages 309 and 311-316, Volume VIII).	
15	Kothar	1,000		
16	Kumharsain ..	2,000		
17	Kunhiar	180		
18	Mailog	1,440		
19	Mangal	72		
20	Tiroch	288		
	Total ..	4,00,690		
	Deduct contributions on account of Malwa Bhil Corps and Mina Corps, which have been taken into account in calculating the nett cost of the Rajputana and Central India Agencies — *vide* paragraphs 140-141 ..	3,52,396		
	Net total ..	48,294		

TABLE NO. XVI.

(SEE PARAGRAPH 56).

Statement showing the expenditure incurred by the Indian States on their Armies.

(In thousands of Rupees.)

Serial No.	Name of State.	Expenditure on Indian States Forces.	Other military expenditure.	Remarks.
1	Hyderabad	11,55	47,18	
2	Mysore	9,19	10,17	
3	Baroda	..	24,36	
4	Gwalior	35,80	8,28	
5	Kashmir	48,70	1,90	
	CENTRAL INDIA.			
6	Ajaigarh	..	30	
7	Alirajpur	25	17	
8	Baoni	..	7	
9	Baraundha	..	3	
10	Bhopal*	7,90	36	*Expenditure on the State Band has been eliminated.
11	Bijawar	..	15	
12	Charkhari	..	41	
13	Chhatarpur	..	31	
14	Datia	73	1,75	
15	Dewas (Senior Branch) ..	..	43	
16	Dewas (Junior Branch) ..	..	38	
17	Dhar	82	41	
18	Indore	4,60	14,04	
19	Jaora	..	46	
20	Jhabua	..	16	
21	Khilchipur	..	11	
22	Maihar	..	15	
23	Nagod	..	4	
24	Narsingarh	..	40	
25	Orchha	..	92	

TABLE No. XVI—*continued.*

(In thousands of Rupees.)

Serial No.	Name of State.	Expenditure on Indian States Forces.	Other military expenditure.	Remarks.
26	Panna	45	20	
27	Rajgarh	..	51	
28	Ratlam	..	47	
29	Rewa	71	5,26	
30	Sailana		45	
31	Samthar		85*	*In the form of grants of land to officers and men, the rental value being of this amount.
32	Sitamau		24	
	Total for Central India ..	15,46	29,03	
	RAJPUTANA.			
33	Alwar	6,10	..	
34	Bharatpur	4,26	56	
35	Bikaner	7,09	1	
36	Bundi	..	78	
37	Dholpur	73	1,76	
38	Dungarpur	..	24	
39	Jaipur	15,02	..	
40	Jaisalmer	..	17	
41	Jhalawar	..	53	
42	Jodhpur	13,92	..	
43	Karauli	..	1,28	
44	Kishengarh	..	45	
45	Kotah	..	6,88†	†Separate figure in respect of troops under the Re-organisation scheme are not available.
46	Sirohi	..	43	
47	Tonk	..	2,24	
48	Mewar	97	7,23	
	Total for Rajputana ..	48,09	22,56	

TABLE No. XVI—*contd.*

(In thousands of Rupees.)

Serial No.	Name of State.	Expenditure on Indian States Forces.	Other military expenditure.	Remarks.
	MADRAS STATES.			
49	Cochin	..	68	
50	Pudukkottai	..	38	
51	Travancore	..	4,33	
	Total for Madras States ..	..	5,39	
	WESTERN INDIA STATES.			
52	Bhavnagar	4,09	..	
53	Cutch	93	3	
54	Dhrangadhra	1,76	16	
55	Junagadh	3,93	24	
56	Nawanagar	4,76	27	
57	Palanpur..	67	..	
58	Porbandar	83	..	
59	Radhanpur	..	20	
60	Wankaner	..	26	
	Total for Western India States	16,97	1,16	
	BOMBAY.			
61	Baria	69	5	
62	Bhor	..	30	
63	Idar	69	..	
64	Khairpur	1,15	..	
65	Kolhapur	..	2,61	
66	Lunawada	..	28	
67	Mudhol	29	..	
68	Rajpipla*	77	10	* Figure of overhead charges is not available.
69	Sachin	57	..	
	Total for Bombay	4,16	3,34	

TABLE No. XVI—*concld.*

(In thousands of Rupees.)

Serial No.	Name of State.	Expenditure on Indian States Forces.	Other military expenditure.	Remarks.
	PUNJAB STATES.			
70	Bahawalpur	4,86	36	
71	Bilaspur	..	7	
72	Chamba	50	11	
73	Faridkot	1,57	..	
74	Jind	3,14	140	
75	Kapurthala	4,00	..	
76	Loharu	8	..	
77	Malerkotla	2,07	43	
78	Mandi	65	..	
79	Nabha	2,00	2	
80	Patiala	16,94	94	
81	Sirmur	2,22	..	
82	Suket	..	12	
	Total for Punjab States ..	38,03	3,39	
	UNITED PROVINCES.			
83	Benares	2,49	43	
84	Rampur	6,33	1,86	
85	Tehri	1,50	..	
	Total for United Provinces ..	10,32	2,29	
	BENGAL.			
86	Tripura	44	66	
87	Punjab	..	..	The States concerned do not maintain an army.
88	Bihar and Orissa	..	..	
89	Central Provinces	..	..	
90	Assam	..	..	
91	Sikkim	..	..	
	Grand Total ..	2,38,71	1,59,71	

TABLE No. XVII.

(See paragraph 62.)

Export Trade.

1928-29.

	Value of export from India including Burma.	Estimated percentage share of the Indian States.	Estimated value of the export trade originating from the Indian States.
	Rs. (lakhs).		Rs. (lakhs).
Jute raw	32,35	0·8	26
Jute manufactures	56,90	..	..
Cotton raw	66,25	41	27,16
Cotton yarn	1,96	12	24
Cotton manufactures (excluding twist and yarn)	5,84	13	76
Rice	26,46	3·4	90
Wheat and wheat flour	2,86	18·8	54
Tea	26,60	7·6	2,02
Groundnut	19,37	8·2	1,59
Linseed	3,31	7·7	25
Cotton seed	1,33	41	55
Leather	9,44	12	1,13
Hides and skins—			
Buffalo hides	66	18	12
Cow hides, etc.	3,39	18	61
Sheep and goat skins, etc. ..	5,41	26	1,40
Lac	8,64	11	95
Wool and woollen manufactures ..	5,91	9	53
Oil cakes	3,84	22	84
Iron and steel	2,35	12·7	30
Manganese ore	1,96	22	43
Total ..	2,84,83	..	40,58 or 14% of the total of items shown.
Grand total of exports including Burma	3,30,13	..	..

TABLE NO. XVIII.

(SEE PARAGRAPH 62.)

Percentages to be applied to the exports of principal commodities from British India in order to determine the proportion of the trade originating in Indian States.

	1927-28.	
	Production in thousand bales.	
Cotton raw—		
(*Vide* Estimates of Area and yield of Principal Crops in India, 1928-29, Statistical Abstract for British India from 1918-19 to 1927-28 (7th issue).		
Total India including Indian States	5,963	(1)
British India including Burma	3,498	(2)
Indian States (1—2)	2,465	(3)
Proportion of Indian States to total India (3) : (1)	41%	
	1927.	
	Production in million lbs.	
Tea—		
Total India including Indian States	390·92	(1)
British India including Burma	361·16	(2)
Indian States (1—2)	29·76	(3)
Proportion of Indian States to total India (3) : (1)	7·6%	
	1927-28.	
	Production in thousand tons.	
Groundnuts—		
Total India including Indian States	2,718	(1)
British India including Burma	2,496	(2)
Indian States (1—2)	222	(3)
Proportion of Indian States to total India (3) : (1) ..	8·2%	
Linseed—		
Total India including Indian States	348	(1)
British India including Burma	321	(2)
Indian States (1—2)	27	(3)
Proportion of Indian States to total India (3) : (1) ..	7·7%	
Cotton seed—		
Same ratio as in the case of raw cotton.		
	1927-28.	
	Production in thousand tons	
Rice—		
Total India including Indian States	28,234	(1)
British India including Burma	27,262	(2)
Indian States (1—2)	972	(3)
Proportion of Indian States to total India (3) : (1) ..	3·4%	
Wheat—		
Total India including Indian States	7,791	(1)
British India including Burma	6,325	(2)
Indian States (1—2)	1,466	(3)
Proportion of Indian States to total India (3) : (1) ..	18·8%	

1929.
Production in thousand bales.

Jute raw—

Total India including Indian States	9,717	(1)
Indian States—		
Cooch Behar	69	
Tripura	8	
Total	77	(2)
Proportion of Indian States to total India (2) : (1) ..	0·8 %	

Jute manufactures—

Entirely from British India.

Cotton manufactures.—(Monthly statistics relating to cotton spinning and weaving in India for March 1930).

Yarn—

1929-30.
Production in thousands of lbs.

British India	730,801	(1)
Indian States and Foreign territory	102,608	
Less French Settlements in Pondicherry	5,486	
Indian States	97,122	(2)
Total India including States (1 *plus* 2)	827,923	(3)
Proportion of Indian States to total India (2) : (3) ..	12%	

Woven goods—

British India	484,607	(1)
Indian States and Foreign territory	77,452	
Less French Settlements in Pondicherry	4,486	
Indian States	72,966	(2)
Total India including States (1 *plus* 2)	557,573	(3)
Proportion of Indian States to total India (2) : (3) ..	13%	

Wool and Woollens. (Statistical Abstract of British India, 7th issue).

1927.
Number of looms and spindles.

	looms.	spindles.	
British India	1,769	84,770	(1)
Indian States (Mysore and Baroda)	173	9,259	(2)
Total India ..	1,942	94,029	(3)
Proportion of Indian States to total India (2) : (3) ..	9%	9·8%	

1927.
Production in tons.

Manganese ore—

British India	879,137	(1)
Indian States	250,216	(2)
Total India	1,129,353	(3)
Proportion of Indian States to total India (2) : (3)	22 %	

	1927. Average number of persons employed.	
Pig iron, steel ingots and finished steel. (Large Industrial Establishments in India, 1927).		
Bengal Iron Works	6,249	..
Indian Iron and Steel Works	2,800	..
Tata Iron and Steel Company	21,791	..
Total British India	30,840	(1)
Mysore Iron Works	4,481	(2)
Total	35,321	(3)
Proportion of (2) : (3)	12·7%	

		1927. Average number of persons employed daily.	
Oil cakes—			
Oil mills—			
India including Indian States		13,983	(1)
Madras States	1,885		
Bombay States	439		
Baroda	114		
Mysore	550		
Hyderabad	75		
Kashmir	50		
Total Indian States	3,113		(2)
Proportion of Indian States to total India (2) : (1) ..		22%	

	1927. Average number of persons employed daily.	
Leather—		
Tanneries—		
India including Indian States	3,463	(1)
Indian States .. .. (Hyderabad and Mysore)	420	(2)
Proportion of Indian States to total India (2) : (1)	12%	

	1927. Average number of persons employed daily.	
Lac—		
Factories—		
India including States	2,199	(1)
Indian States	245	(2)
Proportion of Indian States to total India (2) : (1)	11%	

Live-stock census 1924-45.
Number in thousands.

Hides and skins—

(Indian live-stock statistics 1924-25 and statistical abstract for Baroda 1918-19 to 1927-28).

Cow hides—

Oxen in British India including Burma		120,340	(1)
Indian States	25,283		
Baroda (excluding Amreli and Okhamandal)	681		
Total States including Baroda		25,964	(2)
Total India including States		146,304	(3)
Proportion of Indian States to total India (2) : (3)	18%		

Buffalo hides—

Buffaloes in British India including Burma		30,612	(1)
Indian States	6,411		
Baroda	350		
Total		6,761	(2)
Total India including States		37,373	(3)
Proportion of Indian States to total India (2) : (3)	18%		

Sheep and goats—

Sheep and goats in British India including Burma		62,470	(1)
Indian States	21,038		
Baroda	255		
Total		21,293	(2)
Total India including States		83,763	(3)
Proportion of Indian States to total India (2) : (3)	26%		

TABLE No. XIX.

(See paragraph 91.)

Value of Meteorological, etc., services rendered by States (excluding cost of rainfall registration).

State.	Services rendered.	Estimated Annual Value to Central Government.
		Rs.
Hyderabad ..	(1) Nizamiah Astronomical Observatory, which also takes meteorological observations ..	37,000
	(2) Maintenance of reporting observatories at Aurangabad, Bidar, Gulbarga, Hanamkonda, Nizamabad, Raichur and Parbhani	1,550
Mysore ..	(1) Bangalore.—Supervision of meteorological work in Mysore; maintenance of full 1st class observatory: printing of observations ..	20,000
	(2) Maintenance of reporting observatories at Mysore, Hassan, Chitaldrug and Balihonnur ..	1,000
Travancore ..	1st class observatory at Trivandrum	5,450
Kashmir ..	(1) Srinagar.—Part-supervision of meteorological work in Kashmir and maintenance of 2nd class observatory in Srinagar	2,000
	(2) Maintenance of reporting observatories at Dras, Gulmarg, Muzaffarabad, Skardu, Sonamarg, Jammu and Gurez	1,250
Jaipur ..	1st class observatory	2,370
Bhopal ..	3rd class observatory; and value of instruments and telegrams	1,000
Bahawalpur ..	3rd class observatory, and value of telegrams ..	800
Jhalawar ..	Maintenance of 2nd class observatory	400
Jodhpur ..	Ditto ditto	400
Kotah	Ditto ditto	400
Jamnagar ..	Maintenance of 3rd class observatory	240
Cooch-Behar ..	Ditto ditto	240
Patiala ..	Maintenance of 4th class observatory	170
Udaipur ..	Maintenance of 5th class observatory	80
Bikaner ..	Part-maintenance of 3rd class observatory ..	25
Jagdalpur ..	Ditto ditto	25
Kanker ..	Ditto ditto	25
	Total ..	74,425

TABLE No.
SEE PARA
Income and expenditure

Serial No.	2 College.	3 Total expenditure.	4 Fees.	5 Net expenditure after deducting fees.	6 Interest on Investments and other Revenue.	7 Contributions by Government of India. (a) In cash.	(b) Leave salary pension, etc.	(c) Total.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Mayo College	1,99,300	37,900	1,61,400	81,100	53,400	34,100	87,500
2	Daly College	1,88,200	29,900	1,58,300	79,600*	50,000	26,400	76,400
3	Aitchison College.	2,09,200	93,500	1,15,700	74,600	15,000	15,700	30,700
4	Rajkot College.	1,08,900	54,000	54,900	39,400	10,000	9,600	19,600

XX.

GRAPH 99.

of the Chiefs' Colleges.

8	9	10	11	12
Contributions by Princes.	Composition of students.	Government of India's share of net expenditure on the basis of composition of students.	Excess of Government of India's contribution over the share as worked out in column 10.	
Rs.		Rs.	Rs.	
4,700	61% of the total number of boys come from British India.	5,469	82,031	The figures are based on actuals for 1925-26 to 1927-28.
2,300	All the students are from Indian States.	*Nil.*	76,400	*This varies according to expenditure as the grant from the income account is based on requirements to balance the expenditure.
10,500	78% from British India and 22% from Indian States.	23,946	6,754	The figures are based on the averages of three years 1926-27 to 1928-1929.
No regular contributions are made.	All the students are from Indian States.	*Nil.*	19,600	The figures are based on the averages of 1925-26 to 1927-28.

APPENDIX No. I.

(SEE PARAGRAPHS 115—121.)

Statement showing the distribution of the Revenue and Expenditure of the North-West Frontier Province from 1927-28 to 1930-31 between the Settled Districts and the tribal area.

STATEMENT A.

TRIBAL AREA.

Revenue. (In thousands of rupees.)

Minor Heads.	Accounts.			Budget.
	1927-28.	1928-29.	1929-30.	1930-31.
Principal Head of Revenue.				
I—Customs*	..	..	..	..
II—Taxes	15	15	15	15
V—Land Revenue	95	101	..	..
VI—Excise	2	2	..	..
VII—Stamps	..	..	..	..
VIII—Forests	..	..	..	..
IX—Registration	..	..	..	..
Total ..	112	118	15	15
XVII-A—Irrigation for which capital accounts are kept	70	67	85	95
Direct Receipts.				
Portion of Land Revenue due to works	..	..	..	..
Deduct working expenses	55	46	62	45
Net receipts ..	15	21	23	50
XIV—Irrigation in charge of Civil Officers	..	..	..	..
Debt Services.				
XVI—Interest	4	7	10	7
Civil Administration.				
XVII—Administration of Justice ..	3	9	..	..
Carried over ..	3	9	..	..

*We have ignored this, *vide* paragraph 13.

Minor Heads.	Accounts.			Budget.
	1927-28.	1928-29.	1929-30.	1930-31.
Brought forward ..	3	9	..	..
XVIII—Jails and Convict Settlement ..	..	..	..	..
XIX—Police	..	..	..	..
XXI—Education	..	..	..	..
XXII—Medical	..	..	..	..
XXIII—Public Health	..	..	..	..
XXIV—Agriculture	..	..	..	..
XXVI—Miscellaneous Departments ..	..	..	..	..
Total ..	3	9	..	..
Currency.				
XXVII—Currency	..	..		..
Buildings, Roads and Miscellaneous Public Improvements	..	..	..	..
XXX—Civil Works	..	..	..	..
Miscellaneous.				
XXXIII—Receipts in aid of Superannuation*	..	..	..	..
XXXIV—Stationery and Printing ..	..	..	..	..
XXXV—Miscellaneous	147	152	194	233
Total ..	147	152	194	233
Total Revenue ..	281	307	242	305

*The credits given under this head by the Pay and Accounts Officer were under a misapprehension. They have been transferred against "Settled areas" by us.

STATEMENT B.

North-West Frontier Province.

TRIBAL AREA.

Expenditure. (In thousands of rupees.)

Heads of expenditure.	Accounts.			Budget.
	1927-28.	1928-29.	1929-30.	1930-31.
Direct demands on the Revenue :—				
1—Customs*	..	..	..	..
2—Taxes on Income	..	..	..	..
5—Land Revenue	..	..	..	..
6—Excise	12	13	13	21
7—Stamps	..	..	..	..
8—Forest	..	..	..	..
9—Registration	..	..	..	..
Total ..	12	13	13	21
Forest and other Capital Outlay charged to Revenue :—8-A Forest Capital Outlay	..	..	..	..
Irrigation Revenue Account :—14—Interest on works for which capital accounts are kept	70	71	71	72
Interest on Debt :—15—Other Revenue Expenditure	50	184	212	130
Total ..	120	255	283	202
Irrigation Capital Account (charged to revenue) :—16—Construction of Irrigation Works. Financed from ordinary revenues	14	17	5	4
Debt Services :—19—Interest on Ordinary Debt	—70	—71	—71	—72
20—Interest on other obligations ..	..	..	57	64
Total ..	—70	—71	—14	—8

* We have ignored this, *vide* paragraph 13.

Heads of expenditure.	Accounts.			Budget.
	1927-28.	1928-29.	1929-30.	1930-31.
Civil Administration.				
22—General Administration ..	..	..	..	..
24—Administration of Justice ..	..	..	..	..
25—Jails and Convict Settlements ..	..	..	..	..
26—Police	..	..	..	..
28—Ecclesiastical	..	..	..	..
29—Political	22,65	23,87	24,40	28,25
29-A. Frontier Watch and Ward ..	1,26,53	1,34,00	1,45,24	1,45,15
30—Scientific Departments	..	..	..	..
31—Education	..	..	..	..
32—Medical	..	..	..	..
33—Public Health	..	..	..	..
34—Agriculture	..	..	..	..
35—Industries	..	..	..	..
37—Miscellaneous Departments ..	..	..	..	..
Total ..	1,49,18	1,57,87	1,69,64	1,73,40
Currency and Mint. 28—Currency ..	..	..	..	..
Civil Works.—41—Civil Works ..	..	..	..	..
Miscellaneous.				
44—Territorial and Political Pensions	1	1	1	
45—Superannuation allowances and Pensions	..	..	..	..
46—Stationery and Printing ..	..	..	..	..
47—Miscellaneous	..	..	..	..
Total ..	1	1	1	1
Capital Expenditure not charged to Revenue.				
55—Irrigation Works	..	..	..	..
Grand Total ..	1,49,95	1,60,02	1,72,52	1,75,60

STATEMENT C.

North-West Frontier Province.

SETTLED DISTRICTS.

Revenue. (In thousands of rupees.)

Minor Heads.	Accounts.			Budget, 1930-31.
	1927-28.	1928-29.	1929-30.	
Principal Heads of Revenue.				
I.—Customs	..	..	..	..
II.—Taxes	970	9,58	9,72	9,05
V.—Land Revenue	22,00	18,84	21,07	22,87
VI.—Excise	15,39	11,64	9,58	10,04
VII.—Stamps	11,29	11,52	10,91	11,20
VIII.—Forests	7,57	8,29	8,64	9,60
IX.—Registration	77	78	76	78
Total ..	66,72	60,65	60,68	63,54
XIII-A.—Irrigation for which capital accounts are kept.				
Direct receipts—	15,08	13,73	17,43	19,25
Portion of Land revenue due to works	1,76	1,30	1,67	1,38
Deduct working expenses ..	8,83	7,09	9,89	7,83
Net Receipts ..	8,01	7,94	9,21	12,80
XIV.—Irrigation in charge of civil officers	..	1	1	1
Debt services.				
XVI.—Interest	1,19	85	68	89
Civil Administration.				
XVII.—Administration of Justice ..	2,55	2,18	1,92	1,87
XVIII.—Jails and Convict Settlements	1,23	1,19	1,38	1,44
Carried over ..	3,78	3,37	3,30	3,31

Minor Heads.	Accounts.			Budget, 1930-31.
	1927-28.	1928-29.	1929-30.	
Brought forward ..	3,78	3,37	3,30	3,31
XIX.—Police	46	55	67	45
XXI.—Education	50	56	64	60
XXII.—Medical	1	50	37	89
XXIII.—Public Health	2	2	2	5
XXIV.—Agriculture	14	30	32	39
XXVI.—Miscellaneous Departments ..	1	3	4	2
Total ..	4,92	5,33	5,36	5,71
Currency—				
XXVII.—Currency. Buildings, Roads and Miscellaneous Public Improvements.	7	6	7	6
XX.—Civil Works	74	63	45	66
Miscellaneous.				
XXXIII.—Receipts in aid of superannuation*	46	36	39	37
XXXIV.—Stationery and Printing ...	15	26	62	43
XXV.—Miscellaneous	2,46	3,17	4,43	3,72
Total ..	3,07	3,79	5,44	4,52
Total Revenue	84,72	79,26	81,90	88,19

*See remarks under same head under 'Tribal areas'.

STATEMENT D.

North-West Frontier Province.

SETTLED DISTRICTS.

Expenditure.

(In thousands of rupees.)

Head of expenditure.	Accounts.			Budget 1930-31.
	1927-28.	1928-29.	1929-30.	
Direct demands on the Revenue—				
1.—Customs	..	..	..	..
2.—Taxes on Income	71	70	73	79
5.—Land Revenues	6,23	5,83	4,46	3,86
6.—Excise	5,87	5,55	5,70	5,86
7.—Stamps	30	26	28	24
8.—Forests	6,92	7,72	8,06	8,65
9.—Registration	13	15	14	15
Total ..	20,16	20,21	19,37	19,55
Forest and other Capital outlay charged to Revenue—				
8-A.—Forest Capital Outlay ..	2,58	80	33	34
Irrigation Revenue Account—				
14.—Interest on works for which capital accounts are kept	9,02	9,15	9,23	9,36
Interest on debt—				
15.—Other Revenue expenditure ..	1,84	4,34	2,47	5,18
Total ..	10,86	13,49	11,70	14,54
Irrigation Capital Account (charged to Revenue)—				
16.—Construction of Irrigation works Financed from ordinary revenues.	1,25	1,53	48	39
Debt services.—				
19.—Interest on ordinary debt ..	—7,65	—7,77	—7,73	—7,80
20.—Interest on other obligations	..	..	..	..
Total ..	—7,65	—7,77	—7,73	—7,80

Head of expenditure.	Accounts.			Budget, 1930-31.
	1927-28.	1928-29.	1929-30.	
Civil Administration—				
22.—General Administration ..	17,23	17,37	19,05	19,79
24.—Administration of Justice ..	7,42	7,55	7,71	7,66
25.—Jails and convict settlements ..	7,24	7,55	8,28	8,74
26.—Police	27,42	28,36	29,46	30,82
28.—Ecclesiastical	88	88	81	91
29.—Political	..	..	..	..
29.—A.—Frontier Watch and Ward..	..	..	..	..
30.—Scientific Departments ..	5	5	5	5
31.—Education	17,73	18,59	19,77	20,81
32.—Medical	4,21	4,21	6,17	6,91
33.—Public Health	85	1,02	1,05	1,29
34.—Agriculture	1,56	1,53	1,93	2,51
35.—Industries	..	7	..	..
37.—Miscellaneous Departments ..	2	2	2	39
Total ..	84,61	87,20	94,30	99,88
Currency and Mint—				
38.—Currency	3	4	3	4
Civil Works —				
41.—Civil Works	24,64	30,82	38,05	50,37
Miscellaneous—				
44.—Territoral and Political Pensions	47	44	52	47
45.—Superannuation allowances and Pensions	4,90	4,59	4,80	4,86
46.—Stationery and Printing ..	1,07	1,01	1,23	130
47.—Miscellaneous	59	71	78	75
Total ..	7,03	6,75	7,33	7,38
Capital expenditure not charged to Revenue—				
55.—Irrigation works	7	36	299	101
GRAND TOTAL ..	1,43,58	1,53,43	1,66,85	1,85,70

Explanatory Remarks.

1. Our reasons for departing from certain figures in the foregoing statements as furnished by the Pay and Accounts Officer have been stated in the remarks against the heads concerned.

2. In distributing revenue and expenditure as worked out in the foregoing statements between Central and Provincial in paragraph 118 above, we have dealt with the recommendations of the Chief Commissioner as follows :—

(1) The receipts on account of interest under the head " XVI interest " on loans to local bodies and cultivators have been taken by us under Central instead of under Provincial as done by the Pay and Accounts Officer, *vide* also notes explaining the distribution in paragraph 118. This is in accordance also with the views of the Chief Commissioner.

(2) The Chief Commissioner has suggested that a sum of Rs. 4,47,000 charged under 6 Excise, on account of compensation for the loss of still-head duty on liquors manufactured in those provinces and consumed in the North-West Frontier Province should be allocated against Central instead of Provincial. The Pay and Accounts Officer has correctly taken it against Provincial under which head he has also credited all the revenue from Excise. We have been unable to accept the Chief Commissioner's suggestion.

(3) The Chief Commissioner has suggested the transfer of certain items of capital expenditure on Forests and Irrigation works charged to revenue from the head " Provincial " under which they have been classified by the Pay and Accounts Officer to Central on the ground that interest on these items is paid to the Central Government. The Chief Commissioner is under a misapprehension and we have retained the classification of the Pay and Accounts Officer.

(4) The Chief Commissioner has suggested that the cost of the Pay and Accounts Officer and the Audit Officer of the North-West Frontier Province should wholly be shown against Central instead of under Provincial as done by the Pay and Accounts Officer. We have taken only the expenditure on Audit estimated at Rs. 40,000 (excluding local Fund Audit) against Central and the expenditure on the Pay and Accounts Office against Provincial in accordance with accepted principles of classification.

(5) The Pay and Accounts Officer has taken a sum of Rs. 16,000 on account of Ecclesiastical buildings under Provincial instead of Central. We have taken this against Central which is the correct head. We have been unable to identify the exact figure under this head for the several years and we have therefore assumed Rs. 16,000 for all years.

APPENDIX No. II.

(See paragraphs 122—125.)

(*A*) *Statement showing Revenue and Receipts of the Baluchistan Agency.*

Receipt Heads.	Allocation under			
	Average.	I.—Tribal area.	II.—Settled Districts.	
			Central.	Provincial.
	Rs.	Rs.	Rs.	
I.—Customs	1,330	..	1,330	..
II.—Taxes on Income	1,74,442	24,715	1,49,727	..
III.—Salt	..	..	*	..
V.—Land Revenue	10,48,874	..	..	10,48,874
VI.—Excise	6,25,400	..	..	6,25,400
VII.—Stamps	1,80,215	..	..	1,80,215
VIII.—Forest	27,046	..	..	27,046
IX.—Registration	6,603	..	..	6,603
XIII.—Works for which capital accounts are kept	69,448	..	..	69,448
XIV.—Works for which no capital accounts are kept	793	..	..	793
XVI.—Interest	35,379	..	35,379	..
XVII.—Administration of Justice ..	31,133	..	..	31,133
XVIII.—Jails and Convict Settlements	4,926	..	..	4,926
XIX.—Police	10,971	..	..	10,971
XXI.—Education	43,223	..	..	43,223
XXII.—Medical	5,932	..	..	5,932
XXIV.—Agriculture	16,101	..	..	16,101
XXVI.—Miscellaneous Departments	1,331	..	..	1,331
XXVII.—Currency	1,660	..	1,660	..
XXX.—Civil Works	51,060	..	..	51,060
XXXIII.—Receipts in aid of superannuation	15,660	..	..	15,660
XXXIV.—Stationery and Printing ..	1,703	..	..	1,703
XXXV.—Miscellaneous	58,044	..	..	58,044
Total	24,11,274	24,715	1,88,096	21,98,463

* This head has been taken into account separately.

APPENDIX No. II—*contd.*

(B)—Statement showing Expenditure of the Baluchistan Agency.

Major Heads.	Average expenditure.	Allocation under		
		I.—Tribal area.	II.—Settled Districts.	
			Central.	Provincial.
	Rs.	Rs.	Rs.	Rs.
1.—Customs	13,425	..	13,425	..
2.—Taxes on Income	16,855	..	16,855	..
5.—Land Revenue	3,59,245	..	..	3,59,245
6.—*Excise*	42,428	..	..	42,428
7.—Stamps	4,533	..	..	4,533
8.—Forest	36,864	..	..	36,864
9.—Registration	2,970	..	..	2,970
14.—Irrigation works, etc. ..	1,16,124	..	..	1,16,124
15.—Miscellaneous irrigation Expenditure	2,77,145	..	..	2,77,145
16.—Construction of irrigation works from ordinary revenues ..				
19.—Interest on ordinary debt ..	2,52,117	..	2,52,117	..
20.—Interest on other obligations ..	18,835	..	18,835	..
22.—General Administration ..	1,69,959	..	..	1,69,959
24.—Administration of Justice ..	71,488	..	..	71,488
25.—Jails and Convict Settlements ..	1,51,298	..	..	1,51,298
26.—Police	11,59,613	..	..	11,59,613
28.—Ecclesiastical	32,657	..	32,657	..
29.—Political	15,22,234	7,61,117	..	7,61,117
29-A.—Frontier Watch and Ward ..	35,44,055	35,44,055	..	..
30.—Scientific Departments ..	11,208	..	..	11,208
31.—Education	3,31,212	..	..	3,31,212
32.—Medical	3,34,325	..	..	3,34,325
33.—Public Health	20,603	..	..	20,603
34.—Agriculture	1,32,001	..	..	1,32,001
37.—Miscellaneous Departments ..	25,251	..	..	25,251
38.—Currency	1,553	..	1,553	..
41.—Civil Works	10,27,616	..	..	10,27,616
44.—Territorial and political pensions	36,718	..	36,718	..
45.—Superannuation allowances and pensions	77,078	..	..	77,078
46.—Stationery and Printing . ..	1,079	..	..	1,079
47.—Miscellaneous	2,58,702	..	..	2,58,702
Total ..	1,00,49,191	43,05,172	3,72,160	53,71,859
Deduct—				
Revenue and Receipts	—24,11,274	—24,715	—1,88,096	—21,98,463
DEFICIT	76,37,917	42,80,457	1,84,064	31,73,396

APPENDIX No. III.

(See paragraph 131.)

A.—Buildings.

Serial No.	Province or Area, State or Group of States and brief description of buildings.	A. Buildings required for Government Departments and officers (including Residencies).		B. Other Buildings.		Contributions (if any) by States towards :—		Value of any State buildings occupied free or at concessional rates by Government.		
		Capital cost.	Average Annual maintenance.	Capital cost.	Average annual maintenance.	A.	B.	Capital cost (if known).	Average annual value of concession to Government.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	CENTRAL EXPENDITURE.									
	Bombay.									
	Mahikantha Agency.									
1	Political buildings ..	75,726	1,599	..	..	..	..	..	..	
2	Police building ..	2,61,816	3,893	..	..	..	..	..	..	
3	Hospital building ..	20,499	358	..	..	..	..	..	..	
	Kaira and Panch Mahals Division.									
4	Political buildings ..	28,805	275	..	..	..	..	..	..	
5	Police buildings ..	33,198	350	..	..	..	..	..	..	
6	Inspection bungalow Wadia.	11,876	375	..	..	..	..	..	..	
7	Combined Chiefs and travellers' bungalow, Godhra.	..	..	13,921	120	..	..	..	..	
8	Political buildings, Kolhapur.	..	..	..	..	..	..	1,25,000*	3,200*	*This excludes value of accommodation reserved for His Highness' guests.
	Totals, Bombay ..	4,31,920	6,850	13,921	120	..	..	1,25,000	3,200	
	Bengal.									
1	Political buildings, Tripura State.	7,134	473	..	..	..	..	..	..	
	Central Provinces.									
1	Political buildings ..	42,437	554	..	..	..	..	..	..	
	Bihar and Orissa.									
1	Political buildings ..	1,39,694	1,633	..	..	..	..	..	..	
	Assam, Manipur State.									
1	Political buildings ..	67,270	1,976	..	..	..	..	..	..	
2	Police buildings ..	2,634	49	..	..	..	..	..	..	
3	Ecclesiastical buildings ..	1,600	41	..	..	..	..	..	..	
4	Burial ground, Imphal ..	..	..	2,650	103	..	..	..	..	
	Totals, Assam ..	71,504	2,066	2,650	103	..	..	..	..	

APPENDIX No. III—*contd.*

A—BUILDINGS—*contd.*

Serial No.	Province or Area, State or Group of States and brief description of buildings.	A. Buildings required for Government Departments and officers (including Residencies).		B. Other Buildings.		Contributions (if any) by States towards :—		Value of any State buildings occupied free or at concessional rates by Government.		Remarks.
		Capital cost.	Average annual maintenance.	Capital cost.	Average annual maintenance.	A.	B.	Capital cost (if known).	Average annual value of concession to Government.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	CENTRAL EXPENDITURE—*contd.*									
	Hyderabad.									
1	Political buildings ..	6,88,220	17,946	..	..	..	..	..	..	* Of the capital cost, Rs. 14,062 were met from Local Funds. The maintenance of this building has now been handed over to the Residency Bazaars Committee.
2	Residency Public Works Department buildings..	19,066	..	..	..	..	..	..	..	
3	Court House, Residency Bazaar	28,125	40	..	..	..	..	..	..	
4	District Jail, Secunderabad	2,49,028*	2,729*	..	..	..	..	..	..	† Since 1920 the upkeep of this cemetery has been entrusted to the G. I. P. Railway.
5	Police buildings ..	4,36,303	7,073	..	..	..	..	..	..	‡ These cemeteries were taken over in 1904. The Capital cost was not then given.
6	Ecclesiastical buildings..	2,61,168	13,756	..	..	..	..	..	..	§ Of the capital cost of the Hospital a sum of Rs. 60,415 was incurred by the Local Funds.
7	Raichur Cemetery ..	2,159	..†	..	..	..	..	..	..	
8	Hingoli and Jalna Cemeteries	..	103‡	..	..	..	..	..	..	
9	Residency Hospital ..	85,133§	266	..	..	..	..	..	..	
10	Political buildings ..	..	..	..	..	..	..	2,00,000	12,000	
11	Medical buildings ..	..	..	..	..	..	..	28,000	1,800	
	Totals, Hyderabad ..	17,69,202	41,913	..	..	..	..	2,28,000	13,800	
	Central India.									
1	General Administration buildings	7,24,711	14,448	..	..	..	..	..	..	
2	Political buildings ..	7,70,971	13,919	..	..	..	..	..	..	
3	Hospitals and Medical buildings	1,52,505	1,982	..	..	..	..	..	..	
4	Excise buildings ..	1,22,768	1,366	..	..	..	..	..	..	
5	Administration of Justice buildings ..	36,212	1,518	..	..	..	..	..	..	
6	Police buildings ..	5,28,284	8,663	..	..	..	..	..	..	
7	Jail buildings ..	2,59,251	4,917	..	..	..	..	..	..	
8	Ecclesiastical buildings ..	48,549	533	..	..	..	..	..	..	
9	Public Works Department buildings ..	5,31,725	11,733	..	..	..	..	..	..	
10	Miscellaneous buildings (Observatories at Nowgong and Indore) ..	1,944	25	..	..	..	..	..	..	
11	Circuit House, Neemuch	..	..	31,370	607	..	..	..	..	
12	Chiefs' Guest House, Sutna.	..	..	14,656	462	..	..	..	..	
13	Circuit House, Nowgong	..	..	30,085	872	..	..	..	..	
14	Chiefs' Guest House and Additional Guest House, Indore ..	..	..	72,657	1,961	..	..	..	..	
	Totals Central India ..	31,76,920	59,104	1,48,768	3,902	..	..	..	..	

APPENDIX No. III—*contd.*
A—BUILDINGS—*contd.*

Serial No.	Province or Area, State or Group of States and brief description of buildings.	A. Buildings required for Government Departments and officers (including Residencies).		B. Other Buildings.		Contributions (if any) by States towards :—		Value of any State buildings occupied free or at concessional rates by Government.		Remarks.
		Capital cost.	Average Annual maintenance.	Capital cost.	Average annual maintenance.	A.	B.	Capital cost (if known).	Average annual value of concession to Government.	
	CENTRAL EXPENDITURE—*contd.* *Western India States Agency.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1	General Administration buildings.	3,94,895	7,973	..	..	..	..	..	..	
2	Political buildings ..	1,10,433	1,609	..	..	..	..	..	..	
3	Administration of Justice buildings.	60,985	961	..	..	..	..	..	..	
4	Jails and Convict Settlements buildings.	1,56,429	2,131	..	..	..	..	..	..	
5	Police buildings ..	6,70,791	14,719	..	..	..	..	..	..	
6	Medical buildings ..	2,08,462	3,538	..	..	..	..	..	..	
7	Civil Works buildings ..	65,764	1,067	..	..	..	..	..	..	
8	Political Agents bungalows, Palanpur ..	..	..	..	..	..	..	50,000*	1,686	*Assumed value to Government.
	Totals, Western India States Agency ..	16,67,759	31,998	..	..	..	..	50,000	1,686	
	Rajputana.									
	Abu Leased Area.†									
1	Administrative buildings	6,10,838								†The buildings in this area serve both the Rajputana Agency and the British District of Ajmer-Merwara. The Agent to the Governor-General has, therefore, suggested that the total of items 1 to 13 be divided in the proportion of Rajputana 3/5ths and Ajmer-Merwara 2/5ths. In this proportion the capital cost and maintenance of items 1—13 would be :— Rajputana Rs. 6,65,653 and Rs. 16,722. Ajmer-Merwara Rs. 4,43,768 and Rs. 11,150.
2	Ecclesiastical buildings..	27,916								
3	Education buildings ..	1,87,309								
4	Excise buildings ..	12,604								
5	Forest buildings ..	5,661	25,889	..	..	..	..	..	..	
6	Medical buildings ..	28,519								
7	Scientific buildings ..	1,195								
8	P. W. D. buildings ..	1,49,386								
9	Police buildings ..	54,880								
	Accommodation for Travellers.									‡This bungalow was originally constructed for touring officers of Government but is not being used now, being away from main road and Railway Station. There is a proposal on the tapis to make a gift of it to the Sirohi Darbar. A request to this effect has emanated from the Darbar.
10	Manpur Inspection‡ Bungalow near Abu Road.	8,621	346	..	..	Site granted free by the State.		..	..	
11	Chhipaberi Inspection§ Bungalow, Abu Cart Road	2,294	219	..	..	§No ground rent is charged by the Sirohi Darbar in lieu of concession to them to halt there free of charge.		..	..	
12	Abu Inspection bungalow	8,600	597	..	..					
13	Abu Dak bungalow ..	..	..	11,598	821					
	Totals Administered Area in Rajputana ..	10,97,823	27,051	11,598	821	..	..	..	..	

APPENDIX No. III—*contd.*

A—BUILDINGS—*contd.*

Serial No.	Province or Area, State or Group of States and brief description of buildings.	A. Buildings required for Government Departments and officers (including Residencies).		B. Other Buildings.		Contributions (if any) by States towards :—		Value of any State buildings occupied free or at concessional rates by Government.		Remarks.
		Capital cost.	Average Annual maintenance.	Capital cost.	Average annual maintenance.	A.	B.	Capital cost (if known).	Average annual value of concession to Government.	
	CENTRAL EXPENDITURE—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	Other buildings in Rajputana.									
14	Residency Hospital, Jaipur	11,587 (approximate).	150	..	..	..	..	..	..	In Jaipur State territory.
15	Government Church at Jaipur.	21,910*	Maintained from private subscriptions.	..	..	Land given free by Darbar who also contributed Rs. 3,000		..	..	*The Church was constructed in 1877 partly by Government (Rs. 5,425) and partly by private contribution (Rs. 16,485).
16	Cemetery at Jaipur ..	3,603	25	..	..	Land given free by Darbar.		..	..	
17	Government Buildings in Deoli Agency Area, Mewar State ..	1,08,400	1,871	..	..	Land provided free by Darbar.		..	..	
18	Mina and Mewar Bhil Corps buildings ..	4,53,573	11,886	..	..	..	..	..	..	
19	Buildings in *Eastern Rajputana States Agency* provided by Darbar* ..	..	..	..	..	..	..	2,88,100	14,400†	*5 per cent. of assumed capital cost.
20	Buildings in *Western Rajputana States Agency* provided by Darbar ..	..	..	..	..	..	..	1,95,300	9,800	Do.
21	Buildings in *Mewar Agency* provided by Darbar	..	..	..	..	..	..	1,66,900	8,350	Do.
22	Buildings in *Jaipur Agency* provided by Darbar ..	..	..	..	..	..	..	1,53,500	7,700	Do.
	Total other buildings in Rajputana	5,99,073	13,932	..	..	..	..	..	..	
	Totals, Rajputana ..	16,96,896	40,983	11,598	821	..	..	8,03,800	40,250	
	Mysore.									
1	Political buildings in the C. & M. Station at Bangalore‡	2,95,558	3,867	..	..	..	..	..	..	‡These items are borne by Central Revenues.
2	Court and Office buildings in the C. & M. Station, Bangalore‡	77,660	1,500	..	..	..	..	..	..	
3	Mysore Church‡ ..	(Not given).	650	..	..	..	..	..	..	
4	Cemeteries, etc.‡ ..	(Not given).	2,030	..	..	..	..	..	..	
	Totals, Mysore ..	3,73,218	8,047	..	..	..	..	..	..	

APPENDIX NO. III—*contd.*

A—BUILDINGS—*contd.*

Serial No.	Province or Area, State or Group of States and brief description of buildings.	A. Buildings required for Government Departments and officers (including Residencies).		B. Other Buildings.		Contributions (if any) by States towards :—		Value of any State buildings occupied free or at concessional rates by Government.		Remarks.
		Capital cost.	Average annual maintenance.	Capital cost.	Average annual maintenance.	A.	B.	Capital cost (if known).	Average annual value of concession to Government.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	CENTRAL EXPENDITURE—*contd.*									
	Punjab States Agency.									
1	*New Residency ..	11,70,000 estimated.	56,500 at 5% of capital cost.	..	..	..	..	..	..	*The new residency is under construction, the figures of both capital cost and maintenance are therefore approximate only.
2	†Temporary Residency	..	..	..	..	..	..	Not given	3,000	†This building has been placed at the disposal of Government by the Faridkot Darbar pending the erection of the new building.
	Totals, Punjab States Agency.	11,70,000	56,500	..	..	..	..	..	3,000	
	Baroda.									
1	Political buildings ..	2,12,824	2,250	..	..	..	..	..	..	
2	Police Lines	35,907	300	..	..	..	..	..	..	
3	School buildings ..	23,011	130	..	..	..	..	..	..	
4	Church	18,345	150	..	..	..	..	..	..	
	Totals, Baroda ..	2,90,087	2,830	..	..	..	..	..	..	
	Madras States.									
1	Political buildings ..	..	23,950‡	..	..	..	..	..	..	‡This figure relates to the Trivandrum and Bolghotty Residencies which are leased by Government from the Travancore and Cochin Darbars. The figures in the column "Average annual maintenance" represent rent and maintenance payable by Government.
2	Escort§ lines attached to Trivandrum Residency.	..	..	..	..	..	..	100,000	1,078	§Provided free by the State.
	Totals, Madras States ..	..	23,950	..	..	..	..	100,000	1,078	
	Kashmir.									
1	*Buildings in Gilgit* (not specified). These include some buildings used by the Indian Army Service Corps and Postal Department.	3,73,433	14,669	2,98,552¶	‖	..	..	1,34,357	6,715(**)	‖Maintenance of B-Other buildings included in figure of maintenance under A *viz.* : 14,669. ¶This figure includes Government buildings costing Rs. 1,83,852, which are used by the Kashmir State Departments. ** 5% of Capital cost.

APPENDIX NO. III—*contd.*

A—BUILDINGS—*contd.*

Serial No.	Province or Area State or Group of States and brief description of buildings.	A. Buildings required for Government Departments and officers (including Residencies).		B. Other Buildings.		Contributions (if any) by States towards :—		Value of any State buildings occupied free or at concessional rates by Government.		Remarks.
		Capital cost.	Average Annual maintenance.	Capital cost.	Average annual maintenance.	A.	B.	Capital cost (if known).	Average annual value of concession to Government.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	CENTRAL EXPENDITURE—*contd.*									
	Sikkim.									
1	Political buildings at Gangtok	78,385	2,772	..	..	..	..	..	..	
2	P. W. D. buildings ..	16,668	761	..	..	200*	..	..	..	* Contribution towards the P. W. D. Store godown and office at Gangtok.
3	State Engineer's bungalow at Gangtok ..	..	..	..	..	..	..	13,000	200	
4	Staging bungalows ..	..	..	1,27,301	7,025	..	..	..	..	
	Totals, Sikkim ..	95,053	3,533	1,27,301	7,025	200	..	13,000	200	
	Gwalior.									
1	Political buildings ..	2,42,217	4,489	..	..	..	..	..	..	
2	Ecclesiastical buildings..	3,863	..	..	..	..	..	..	..	
3	Malwa Bhil Corps Lines	12,228	110	..	..	..	..	..	..	
4	Medical buildings ..	20,481	787	..	..	..	..	..	..	
5	Rest House	..	..	6,064	97	..	..	..	..	
6	Police lines	9,995	149	..	..	..	..	..	..	
7	Circuit House, Shivpuri..	..	..	36,541	541	..	..	..	..	
	Totals, Gwalior ..	2,88,784	5,535	42,605	638	..	..	..	..	
	PROVINCIAL EXPENDITURE.									
	Assam.									
	Manipur State.									
1	Provincial Civil Buildings	32,189	1,600	..	..	..	..	..	..	
2	Travellers' accommodation	..	..	5,365	990	..	..	..	..	
	Totals, Assam ..	32,189	1,600	5,365	990	..	..	..	..	
	Punjab.									
	Roadside buildings (includes Rest houses, Inspection bungalows, etc.)	..	..	5,08,968	11,257†	..	..	..	..	† Represents maintenance of some of the buildings only. See note against Punjab Provincial roads.

APPENDIX NO. III—*contd.*

A—BUILDINGS—*concld.*

Province or Area State or Group of States and brief description of buildings.	A. Buildings required for Government Departments and officers (including Residencies).		B. Other Buildings.		Contributions (if any) by States towards :—		Value of any State buildings occupied free or at concessional rates by Government.		Remarks.
	Capital cost.	Average Annual maintenance.	Capital cost.	Average annual maintenance.	A.	B.	Capital cost (if known).	Average annual value of concession to Government.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SUMMARY.									
CENTRAL EXPENDITURE ON BUILDINGS.									
Bombay	4,31,920	6,850	13,921	120	..	..	1,25,000	3,200	
Bengal	7,134	473	..	..	..	..	..	..	
Central Provinces ..	42,437	554	..	..	..	..	..	..	
Bihar and Orissa ..	1,39,694	1,633	..	..	..	..	..	..	
Assam	71,504	2,066	2,650	103	..	..	..	..	
Hyderabad	17,69,202	41,913	..	..	..	..	2,28,000	13,800	
Central India ..	31,76,920	59,104	1,48,768	3,902	..	..	..	..	
Western India States ..	16,67,759	31,998	..	..	..	..	50,000	1,686	
Rajputana	16,96,896	40,983	11,598	821	..	..	8,03,800	40,250	
Mysore	3,73,218	8,047	..	..	..	..	..	..	
Punjab States Agency ..	11,70,000	56,500	..	..	..	..	..	3,000	
Baroda	2,90,087	2,830	..	..	..	..	..	..	
Madras States ..	..	23,950	..	..	..	..	1,00,000	1,078	
Kashmir	3,73,433	14,669	2,98,552	..	..	..	1,34,357	6,715	
Sikkim	95,053	3,533	1,27,301	7,025	200	..	13,000	200	
Gwalior	2,88,784	5,535	42,605	638	..	..	..	..	
Totals, Central ..	1,15,94,041	3,00,638	6,45,395	12,609	200	..	14,54,157	69,929	
Or roundly ..	1,15,94,000	3,00,600	6,45,400	12,600	200	..	14,54,200	70,000	
PROVINCIAL.									
Assam ..	32,189	1,600	5,400	1,000	..	..	..	..	
Punjab	..	..	5,08,900	11,200	..	..	..	..	
Totals, Provincial (roundly.)	32,200	1,600	5,14,300	12,200	..	..	..	..	

APPENDIX NO. III—*contd.*

B—ROADS.

(SEE PARAGRAPH 133).

Serial No.	Province or area State or group of States and brief description of roads.	Public roads maintained in administered areas.		Roads maintained in Indian States.		Contributions by States (if any).	Remarks.
		Capital cost.	Average annual maintenance.	Capital cost.	Average annual maintenance.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
	CENTRAL EXPENDITURE.						
	Assam.						
	Cantonment Road Imphal Manipur State.	..	..	18,000	2,236	..	
	*Central India**						
1	Agra-Bombay Road						* The total mileage of roads maintained by Government in Central India is 626. Of this, 29 miles run through administered areas and 597 through States and Estates in Central India. The capital cost is not available, but it has been taken at an average valuation of Rs. 10,000 per mile, the total for the 626 miles being Rs. 62,60,000. This figure has been divided up between Administered Areas and Indian States in the ratio of 29 to 597. Similarly the average cost of maintenance to Government totalling Rs. 3,09,000 has ben divided proportionately according to length of roads (*a*) in administered areas and (*b*) in Indian States.
2	Mhow-Neemuch Road						
3	Great Deccan Road						
4	Banda Saugar Road						
5	Nowgong Sutna Road						
6	Nowgong Jhansi Road						
7	Harpalpur Feeder Road						
8	Mhow Simrole Road						
9	Indore-Simrole-Kherighat Road ..	2,90,000	14,350	59,70,000	2,94,650	18,625	
10	Barnagar Badnawar Road ..						
11	Jaora Piploda Road						
12	Dewas Ujjain Road						
13	Dewas Ashta Road						
14	Nowgong Garauli Road						
15	Nowgong Shrinagar Road						
16	Pahari Harpalpur Road						
17	Indore Station Roads						
18	Civil Stations and Agency Roads Sutna.						
19	Civil Station Roads at Nowgong including Distillery Road.						
	Gwalior.						
	Metalled Roads (not specified) ..	..	..	21,425	1,975	..	The Gwalior Darbar have stated that they maintain, at an annual cost of Rs. 2,23,000, certain roads which are intended to serve Imperial purposes.
	Rajputana.						
1	Abu-Oria Road in Abu Leased Area	10,625	673	..	..	..	
2	Abu-Oria Road in Sirohi State ..	..	..	†15,470	1,442	..	†The land was given free by the Darbar.
	Totals, Rajputana carried over ..	10,625	673	15,470	1,442	..	

APPENDIX No. III—*contd.*

B—ROADS—*contd.*

1 ROADS.

Serial No.	Province or area, State or group of States and brief description of roads.	Public roads maintained in administered areas.		Roads maintained in Indian States.		Contributions by States (if any).	Remarks.
		Average Capital cost.	Average annual maintenance.	Capital cost.	Average annual maintenance.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
	CENTRAL EXPENDITURE—*contd.*						
	Rajputana—con'd.						
	Totals, brought forward ..	10,625	673	15,470	1,442	..	
3	Abu-Anadra Road in the leased area	3,750	632	..	..	..	
4	Abu Anadara Road in Sirohi territory	..	..	18,562	2,015	..	The land was given free by the Darbar.
5	New Dilwara Road in the leased area	1,03,788	2,261	..	..	*45,000	* Contributions towards construction from— Rs.
6	New Dilwara Road in Sirohi territory	..	..	7,413	226	..	Alwar State .. .. 20,000 Sirohi State .. .. 5,000 Jain community 20,000
7	Station Roads, Mt. Abu	2,00,000	11,240	..	..	..	Land was given free by the Darbar. Exemption was also granted by the Darbar from royalty on materials.
8	Abu Cart Road	4,40,000	25,234	..	..	52,050†	† The following contributions were received from States for this bridge :— Rs.
9	Bridge near Abu Road	1,00,995†					Sirohi .. .. .. 21,250 Jaipur .. .. .. 20,000 Mewar .. .. .. 2,000 Jodhpur .. .. .. 3,000 Kotah .. .. .. 1,500 Bharatpur .. .. 1,000 Bundi .. .. .. 700 Bikaner .. .. .. 1,600 Alwar .. .. .. 1,000 Total .. 52,050
	Totals of Administered area ..	8,59,158‡	40,040‡	..	..	..	
	‡If this expenditure is divided between Rajputana and Ajmer-Merwara in the proportion of 3/5ths to 2/5ths it will be :—						
	Rajputana	5,15,494	24,024	..	..	..	
	Ajmer-Merwara	3,43,664	16,016	..	..	..	
10	Section of Ajmer-Jaipur Road in Kishengarh State	..	..	70,722	10,793	..	Materials for the bridge were also exempted from payment of royalty.
11	Section of Nasirabad Deoli Road in Kishengarh State	..	..	75,335	7,958 Kishengarh 5,765 Jaipur.	..	
12	Erinpura Cantonment Roads ..	..	..	41,080	1,529	..	
13	Portions of roads in Kherwara and Kotra	..	..	Not known.	450	..	
	Totals, Rajputana	5,15,494	24,024	2,28,582	30,178	97,050	
	Totals, Ajmer-Merwara ..	3,43,664	16,016	..	..	..	

APPENDIX No. III—*contd.*

B—ROADS—*contd.*

Serial No.	Province or area, State or group of States and brief description of roads.	Public roads maintained in administered areas.		Roads maintained in Indian States.		Contributions by States (if any).	Remarks.
		Capital cost.	Average annual maintenance.	Capital cost.	Average annual maintenance.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
	CENTRAL EXPENDITURE—*concld.*						
	Sikkim.						
1	Rungpo Gangtok Cart Road ..	..	..	1,83,006	62,360	..	
2	Lachen Roads	..	..	1,14,759	20,900	..	
3	Rhenock Pakyong Road ..	..	..	Not known.	1,035	..	
4	Rishi Rongli Road	..	..	Not known.	4,135	*1,969 p. a.	*Contribution by the Sikkim State towards maintenance of Lachen, Rishi Jalepla and Gangtok Penlong Road.
5	Rungpo Jalepla Road	..	..	12,485	11,715	..	
6	Residency Road	..	..	Not known.	1,280	..	
7	Gangtok Penlong Road	..	..	12,394	3,175	..	
	Totals ..	..	..	3,22,644	1,04,600	..	
..	Restoration and repairs of above roads in consequence of flood damages	..	..	..	†1,31,000	..	†1926-27 .. .. Rs. 2,60,868 1928-29 .. .. 72,904 1929-30 .. .. 60,003 1930-31 .. .. 2,50,000 Total Rs. .. 6,52,775 Average per annum Rs. 1,30,555 or 1,31,000.
	Totals, Sikkim ..	..	..	3,22,644	2,35,600	1,969	
	Kashmir.						
..	Roads in Gilgit	..	..	Not known.	17,693	..	
	SUMMARY OF CENTRAL EXPENDITURE ON ROADS.						
..	Assam (Central)	..	..	18,000	2,236	..	
..	Central India	2,90,000	14,350	59,70,000	2,94,650	18,625	
..	Gwalior	..	..	21,425	1,975	..	
..	Rajputana	5,15,494	24,024	2,28,582	30,178	97,050	
..	Ajmer-Merwara	3,43,664	16,016	..	..	..	
..	Sikkim	..	..	3,22,644	2,35,600	1,969	
..	Kashmir	..	..	Not known.	17,693	..	
	Totals, Central expenditure ..	11,49,158	54,390	65,60,651	5,82,332	1,17,644	
	Or roundly ..	11,49,000	54,400	65,60,700	5,82,300	1,17,600	

APPENDIX No. III—*concld.*

B—ROADS—*concld.*

Serial No.	Province or area, State or group of States and brief description of roads.	Public roads maintained in administered areas.		Roads maintained in Indian States.		Contributions by States (if any).	Remarks.
		Capital cost.	Average annual maintenance.	Capital cost.	Average annual maintenance		
		Rs.	Rs.	Rs.	Rs	Rs.	
	PROVINCIAL EXPENDITURE.						
	Bihar and Orissa. Orissa Feudatory States.						
	Roads, bridges and bungalows (not specified)	..	..	Not given	77,900	*31,000	* Represents average of total contributions during the years 1926-27 to 1930-31 by certain States towards the cost of construction of roads and buildings in the Orissa Feudatory States. These are not regular recurring contributions.
	Assam.						
	Roads in Manipur State (not specified)	..	..	..	1,11,700	..	
	Rajputana (United Provinces).						† The total cost under this head is Rs. 23,224 representing (1) maintenance of Road Rs. 12,744 and (2) of Bridge of boats and ferry service Rs. 10,480. Towards the latter the U. P. Government spends approximately Rs. 6,000 the balance being met from the income from the ferry.
	Section of Agra Bombay Road in Dholpur State territory ..	..	..	Not known	†18,800	..	
	Punjab.						
1	Bridges	..	..	10,17,288	‡3,54,491	..	‡ Includes cost of maintenance of some of the Punjab roadside buildings
2	Roads	..	..	60,65,560			
	Totals, Punjab ..	..	..	70,82,848	3,54,491	..	
	Bombay.						
	Roads	..	..	..	1,48,800	6,800	

SUMMARY OF PROVINCIAL EXPENDITURE ON ROADS.

Bihar and Orissa	..	..	..	..	77,900	31,000
Assam	..	..	..	..	1,11,700	..
Rajputana (U. P.)	..	..	..	..	18,800	..
Punjab	..	..	70,83,000	3,54,000	..	
Bombay	..	..	..	..	1,48,800	6,800
Totals ..	..	..	70,83,000	7,11,200	37,800	

APPENDIX No. IV.

(See paragraph 140.)

RAJPUTANA.

Receipts.		Expenditure.	
Head.	Average per annum.	Head.	Average per annum.
	Rs.		Rs.
II.—Taxes on Income ..	26,822	5.—Land Revenue	5,468
V.—Land Revenue	10,044	6.—Excise	52,760
VI.—Excise	26,414	15.—Irrigation	2,00,272
VII.—Stamps	353	24.—Administration of Justice	19,466
IX.—Registration	88	26.—Police	3,83,378
X.—Tributes	3,15,000*	28.—Ecclesiastical ..	2,219
XIII.—Irrigation	1,30,439		
XVII.—Administration of Justice.	2,667	29.—Political	6,73,052†
XVIII.—Jails and Convict Settlements.	188	31.—Education	34,452‡
		32.—Medical	9,231
XIX.—Police	57,163	33.—Public Health ..	876
XXI.—Education	206	43.—Famine Relief ..	200
XXII.—Medical	916		
XXVI.—Miscellaneous Departments.	3	46.—Stationery and Printing.	801
XXXIV.—Stationery and Printing.	263	47.—Miscellaneous ..	31,298§
		Census	6,000¶
XXXV.—Miscellaneous‖ ..	15,644	Refunds	1,09,739
Total ..	5,86,210	Total ..	15,29,212
		Deduct—Proportion of Pay and Sumptuary allowance of Agent to the Governor-General, debitable to Ajmer-Merwara Administration (based on proportion of Rajputana to Ajmer-Merwara budgets) ..	27,855
			15,01,357
		Add—Allowance for pensionary liability	1,29,000
Total C. O. ..	5,86,210	Total C. O. ..	16,30,357

*Represents contributions towards the cost of the Mina Corps.

†Excludes refund of customs duty on ordnance stores. Includes cost of the Mina Corps.

‡Excludes contribution of Rs. 53,400 to the Mayo College dealt with in connection with item Chiefs' Colleges in paragraph 99.

§Excludes compensation paid to the Kishengarh Darbar for loss of transit duties taken into account under Customs.

‖Includes contribution from Tonk State towards cost of Mina Corps.

¶Census is undertaken approximately every 10 years, therefore one-tenth of the expenditure in the budget estimate for 1930-31 has been taken into account.

APPENDIX No. IV—*contd.*

RAJPUTANA—*contd.*

Receipts.		Expenditure.	
Head.	Average per annum.	Head.	Average per annum.
	Rs.		Rs.
Brought forward ..	5,86,210	Brought forward ..	16,30,357
Add for Mewar Bhil Corps (not included in above)			
Average annual revenue from the *Mewar-Merwara* villages‡	59,000†	Average annual cost of Mewar Bhil Corps	2,53,000*
		Average annual cost of administration of *Mewar-Merwara* villages ..	2,07,000†
Average annual revenue from the *Marwar-Merwara* villages‡	16,800†	Average annual cost of administration of *Marwar-Merwara* villages ..	62,400†
Total ..	75,800	Total ..	5,22,400
Total Receipts ..	6,62,010	Total Expenditure ..	21,52,757
		Total Receipts ..	6,62,010
		Net expenditure ..	14,90,747 or 14,90,700 round.
Receipts and expenditure not included in the above statement.			
	Rs		Rs.
X.—Tributes	10,14,189	41—Civil Works	7,91,192
XVI.—Interest	42,343		
XXX.—Civil Works ..	33,410		
XXXIII.—Receipts in aid of superannuation	66,744		
Total ..	11,56,686	Total ..	7,91,192

*Under 29-Political-India General.

†Taken from the Ajmer-Merwara revenue and expenditure.

‡These villages were ceded to the British Government for the upkeep of the Mewar Bhil Corps.

APPENDIX No. IV—*contd.*

CENTRAL INDIA.

Receipts.		Expenditure.	
Head.	Average per annum.	Head.	Average per annum.
	Rs.		Rs.
II.—Taxes on Income ..	45,873	2.—Taxes on income ..	191
V.—Land Revenue	17,576	5.—Land Revenue ..	27,880
VI.—Excise	3,44,088	6.—Excise	94,227
VII.—Stamps	68,515	7.—Stamps	1,911
VIII.—Forest	26,866	8.—Forest	11,232
IX.—Registration	2,568	9.—Registration	1,514
XVII.—Administration of Justice	8,421	22.—Genl. Administration ..	11,243
XVIII.—Jails and Convict Settlements.	10,782	24.—Administration of Justice	55,774
XIX.—Police	11,007	25.—Jails and Convict Settlements	2,456
XXII.—Medical	60	26.—Police	2,23,589
XXIII.—Public Health ..	73	28.—Ecclesiastical ..	31,452
XXVI.—Miscellaneous Depts.	1,220	29.—Political	5,54,270*
XXIV.—Stationery and Printing	947	31.—Education	78,569†
XXV.—Miscellaneous ..	17,668	32.—Medical	62,215
		33.—Public Health ..	7,717
		34.—Agriculture	1,140
		37.—Misc. Departments ..	277
		46.—Stationery and Printing	1,725
		47.—Miscellaneous ..	39,665
		Census‡	5,000
		Refunds	16,161
Total C. O. ..	5,55,664	Total	12,28,208
		Add: Allowance for pensionary liability.	94,400
		Total C. O. ..	13,22,608

*Excludes refund of customs duty on ordnance stores.

†Excludes contribution of Rs. 50,000 to the Daly College dealt with under item Chiefs Colleges in paragraph 99.

‡Census is undertaken approximately every 10 years therefore one-tenth of the expenditure in the budget estimates of 1930-31 has been taken into account.

APPENDIX No. IV—*contd.*

CENTRAL INDIA—*contd.*

Receipts.		Expenditure.	
Head.	Average per annum.	Head.	Average per annum.
	Rs.		Rs.
Brought forward ..	5,55,664	Brought forward ..	13,22,608
Add for Malwa Bhil Corps	(not included in above).		
X—Tributes (contributions towards cost of Malwa Bhil Corps)—		Average annual expenditure—under 29—Political—India—General.	1,35,000
Indore	7,862*		
Dhar	18,602†		
Jhabua	1,271		
Barwani	3,390		
Alirajpur	1,271		
Total	32,396	Total ..	1,35,000
Total Receipts ..	5,88,060	Total expenditure ..	14,57,608
		Net expenditure ..	8,69,600 round.

Receipts and expenditure not included in above statement.

	Rs.		Rs.
X.—Tributes ..	4,54,369	19—Interest on ordinary Debt ..	10,17,837
XVI.—Interest ..	1,222	38—Currency	5,779
XXVII.—Currency ..	670	41—Civil Works	6,40,985
XXX.—Civil Works ..	76,321	44—Territorial and Political Pensions	34,235
XXXIII.—Receipts in aid of Superannuation	33,187	45—Superannuation allowances and Pensions	1,24,551
Total ..	5,65,769	Total ..	18,23,387

N. B.—The Revenue and expenditure of the small portion of British administered territory, *viz.*:—the Manpur Pargana is included in the figures of the Central India Agency. The amounts, however, are small and do not materially affect the picture.

*Represents annual value of capitalised contribution.

†Partially capitalised contribution.

APPENDIX No. IV—*contd.*

HYDERABAD.

Receipts.		Expenditure.	
Head.	Average per annum.	Head.	Average per annum.
	Rs.		Rs.
II.—Taxes on Income ..	52,847	5.—Land Revenue ..	174
VII.—Stamps	3,296	7.—Stamps	101
IX.—Registration	151	9.—Registration	92
XVII.—Administration of Justice.	3,425	24.—Administration of Justice	4,766
XVIII.—Jails and Convict Settlements ..	160	26.—Police	1,52,890
XIX.—Police	1,60,715	28.—Ecclesiastical ..	42,365
XXII.—Medical	117	29.—Political	2,60,324*
XXXIV.—Stationery and Printing.	13,149	31.—Education	31,768
XXXV.—Miscellaneous ..	47,547	32.—Medical	6,822
		33.— Public Health ..	15,037
		46.—Stationery and Printing	11,532
		47.—Miscellaneous ..	4,500
		Census	200†
		Refunds	5,475
Total .	2,81,407	Total ..	5,36,046
		Add—Allowance for pensionary liability ..	60,200
		Total Expenditure ..	5,96,246
		Total Receipts	2,81,407
		Net expenditure	3,14,839 or Rs. 3,15,000 round.

*Excludes refund of customs duty on ordnance stores.

† Represents one-tenth of the expenditure in the budget estimates of 1930-31 as census is undertaken approximately every tenth year.

APPENDIX No. IV—*contd.*

HYDERABAD—*contd.*

Receipts.		Expenditure.	
Head.	Average per annum.	Head.	Average per annum.
	Rs.		Rs.
Receipts and expenditure not included in the above statement.			
XVI.—Interest	7,643	19.—Interest on ordinary Debt	10,77,318
XXX.—Civil Works	24,103	38.—Currency	6,514
XXXIII.—Receipts in aid of Superannuation ..	32,556	41.—Civil Works	99,183
		44.—Territorial and Political Pensions	41,458
		45.—Superannuation allowances and Pensions ..	1,02,365
Total ..	64,302	Total ..	13,26,838

APPENDIX No. IV—*contd.*

WESTERN INDIA STATES AGENCY.

Receipts.		Expenditure.	
Head.	Average per annum.	Head.	Average per annum.
	Rs.		Rs.
II.—Taxes on income ..	32,140	2.—Taxes on Income ..	420
VI.—Excise	2,94,756*	6.—Excise	3,40,863*
VII.—Stamps	4,575	7.—Stamps	1,267
XVII.—Administration of Justice	2,879	26.—Police	5,82,855
XIX.—Police	19,614	28.—Ecclesiastical ..	2,836
XXII.—Medical	3,378	29.—Political	6,97,099
XXIII.—Public Health ..	166	31.—Education	19,757
XXXIV.—Stationery and Printing.	376	33.—Public Health ..	8,397
XXXV.—Miscellaneous ..	12,782	43.—Famine Relief ..	1,310
Total ..	3,70,666	Total ..	16,54,804
		Add allowance for pensionary liability.	1,38,600
		Total Expenditure ..	17,93,404
		Total Receipts	3,70,666
		Net Expenditure .. or Rs.	14,22,738 14,22,700 round.

* The Excise figures are based on three years' average and exclude duty on excisable articles consumed by States as distinguished from administered areas, as such duty is taken into consideration in Chapter III.

APPENDIX No. IV.—*concld.*

WESTERN INDIA STATES AGENCY—*concld.*

Receipts.		Expenditure.	
Head.	Average per annum.	Head.	Average per annum.
	Rs.		Rs.
Receipts and expenditure not included in the above statement.			
I.—Customs	15,000	3.—Salt	12,725
X.—Tributes	8,85,581	4.—Opium	31,200
XVI.—Interest	59,161	38.—Currency	4,571
XXX.—Civil Works ..	7,568	41.—Civil Works	1,91,432
XXXIII.—Receipts in aid of superannuation.	67,906		
Total ..	10,35,216	Total ..	2,39,928

APPENDIX No. V.

APPENDIX No. V.

See paragraph 154).

Statement of average charges for collection of Salt Revenue, including manufacturing charges, cost of salt and other Revenue expenditure of the Salt Department, for the three years ended 31st March 1929.

—	Northern India Salt Revenue Department.		Madras.	Bombay.	Bengal.	Bihar and Orissa.	Assam.	Total.
	Transactions of the manufacturing Branch.	Other Transactions.						
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Charges in India working expenses.								
Direction	*1,16,903*	12,989	10,36,117	23,77,043*	1,03,594	..	1,086	*1,16,903* } 35,30,829 }
Manufacture	*13,28,043*	..	..	..	..	..	..	*13,28,043*
Weighment	*1,88,706*	..	..	..	..	..	..	*1,88,706*
Stores and workshop establishment ..	*—76,856*	..	..	..	..	..	..	*—76,856*
Medical establishment	*24,518*	1,900	..	..	..	..	..	*24,518* } 1,900 }
Contribution to the Depreciation Fund	*3,06,940*	..	..	..	..	..	..	*3,06,940*
Renewals and Replacements ..	*979*	..	..	..	..	..	..	*979*
Deduct.—Amount met from Depreciation Fund	*—979*	..	..	..	..	..	..	*—979*
Cost of accounts and Audit	*57,344*	..	..	..	..	..	..	*57,344*
Pensionary charges	*78,789*	..	..	..	..	..	..	*78,789*
Establishment charges payable to or recoverable from other Governments, etc.	..	..	4,064	—2,559	—120	261	..	1,646
Total ..	*20,24,387*	14,889	10,40,181	23,74,484	1,03,474	261	1,086	*20,24,387* } 35,34,375 }

Add—Amounts payable to Provincial Governments for share of combined Salt and Excise establishments ..	..	..	..	71,833	2,00,000	76,079	..	3,47,912
Deduct.—Contributions	..	..	..	12,772	..	..	..	12,772
Total working expense ..	*20,24,387*	14,889	10,40,181	24,33,545	3,03,474	76,340	1,086	*20,24,387* 38,69,515
Salt purchase and freight	..	..	*4,13,206*	*5,90,861*	..	..	..	*10,04,067*
Preventive establishment	..	3,85,109	..	..	..	..	..	3,85,109
Works	..	..	*3,11,701*	*94,699*	..	..	..	*4,06,400*
Interest on capital..	*4,29,667*	..	..	..	..	..	..	*4,29,667*
Compensations	*8,50,275*	25,08,894	4,87,698	86,303	20,000	..	..	*8,50,275* 31,02,895
Total Charges in India	*33,04,329*	29,08,892	*7,24,907* 15,27,879	*6,85,560* 25,19,848	3,23,474	76,340	1,086	*47,14,796* 73,57,519

	Rs.
Grand Total charges in India	1,20,72,315
Grand Total charges in England	1,04,210
Total	1,21,76,525

Charges in England :—

High Commissioner.

	£
Leave salaries and deputation pay—	
Sterling overseas pay	7,787
Stores for India	
Total	7,787

	Rs.
Do. converted into Rs.	98,468
Exchange on do.	5,742
Total charges in England	1,04,210

* Includes cost of customs establishment serving under the Collector of Salt Revenue, Bombay. This is regarded as a set off against the cost of collection of the import duty on salt incurred by the Customs Department in Bengal which does not figure here.

APPENDIX NO. VI.

SUMMARY OF RESULTS.

(*See* PARAGRAPH 157.)

I.—Credits.

A.—REVENUE.

Serial No.	Heads of credit.	Total revenue or other figures.	State's share.	Remarks.
		Rs.	Rs.	
1	Customs	*41,48,50,000	(*a*) 5,88,97,000 (*b*) 9,98,000	*Based on Revenue of 1928-1929. The figure is exclusive of refunds and draw-backs and of customs duty on salt. (*a*) Import Duty. (*b*) Export Duty.
2	Excise—			
	(*a*) Imperial†			†The calculations are based on imports from Burma and production in India during 1928-29.
	(1) Petrol ..	1,35,45,000	20,02,000	
	(2) Kerosine ..	70,27,000	15,46,000	
	(*b*) Provincial ..	..	15,36,000	
3	Salt	5,94,25,000‡	1,11,20,000	‡This is calculated on the average amount consumed throughout India in the years 1926-27 to 1928-29 (*vide* Table No. XII) after allowing for duty—free supplies to Indian States (*vide* paragraph 48).
4	Tributes	(*i*) 72,04,000	(*i*) 72,04,000	(*i*) This figure represents the total amount of those Tributes which are paid by Indian States to the Government of India and which are available for general expenditure.
		(*ii*) 48,000	*Nil*	(*ii*) This represents the net total of tributes received from Indian States for special or local purposes, after deducting those amounting to Rs. 3,52,000 which have been taken into account in reducing expenditure on the debit side.
	Total ..	50,20,99,000	8,33,03,000	

APPENDIX NO. VI—*contd.*

I.—Credits—contd.

B.—ARMY EXPENDITURE OF STATES.

Item.	Total expenditure incurred.	Credit to States.	Remarks.
1. Armies maintained by States.	(*i*) Indian States Forces Rs. 2,38,71,000	(*i*)*Rs. 2,38,71,000	**Vide* paragraph 57.
	(*ii*) Other Army expenditure Rs. 1,59,71,000	(*ii*) †	†We are unable to say for how much out of this credit should be given to the States, *vide* paragraph 57.

APPENDIX NO. VI—*contd.*

II—Debits.

IMPERIAL BURDENS.

Serial No.	Item.	Total amount of Imperial Burden.	Facts relevant to apportionment, and other remarks.
		Rs.	
1	Agency services performed by the High Commissioner for India (paragraphs 60-63).	(*a*)2,05,300 (*b*)2,39,500 1,55,900	(*a*) Represents the cost of the Education Department, excluding the Hyderabad State which has its own Educational Agent in England. The proportion of the cost of this Department debitable to Indian States, on the basis of the average of passports issued to students, amounts to Rs. 7,080. (*b*) Represents the cost of the Trade Department. On the basis of the export trade of India the share of the States would be .14%.
2	Agency services performed by the Agent of the Government of India in South Africa (paragraphs 64-65).	1,41,600	The proportion of Indian States' subjects in South Africa to the total resident Indian population is estimated not to exceed one fourth.
3	Port Quarantine (Paragraph 66).	1,61,200	....
4	Central Agricultural and Veterinary Research (Paragraphs 67—72).	12,94,500 11,61,000 3,00,000	....
5	Central Medical Research (Paragraphs 73—79).	7,50,000 2,38,000 17,700*	*Over a period of five years ending 1929, patients from Indian States represented nearly one-fourth of the total number treated at the Pasteur Institute. A few contributions have been received from the States, *e.g.* in 1928-29 a total of Rs. 2,325 and in 1929-30 a total of Rs. 950.
6	The Lady Hardinge Medical College and Hospital, New Delhi. (Paragraphs 80—83).	3,14,000	....
7	Forest Institute and College, Dehra Dun (Paragraphs 84—87).	9,01,500	The average number of Indian States students deputed to the College during the years 1926-27 to 1928-29 was exactly one half of the total.

APPENDIX VI—*contd.*

II—Debits—contd.

IMPERIAL BURDENS—*contd.*

Serial No.	Item.	Total amount of Imperial Burden.	Facts relevant to apportionment, and other remarks.
		Rs.	
8	Agency services in Ceylon and Malaya (Paragraph 88).	*Nil.*	....
9	Meteorology (Paragraphs 89—91).	19,10,000	If the suggestion in paragraph 91 is accepted, a sum of Rs. 74,400 should be added.
10	Railway Board (Paragraph 92).	15,75,000	....
11	Strategic Railways (Paragraph 93).	..	The average net loss incurred on strategic railways is taken into account under Military expenditure.
12	Army, Marine and Military Works. (Paragraphs 94—97).	56,79,33,360	This figure represents the total cost including the net loss on strategic railways. Of this sum military expenditure in Burma is estimated approximately at Rs. 1,20,00,000. If the suggestion in paragraph 97 is accepted, the "effective Army expenditure" incurred by States should be added.
13	Chamber of Princes (Paragraph 98).	1,23,500	....
14	Chiefs' Colleges (Paragraph 99 and Table No. XX).	2,14,200	The figure represents the average total expenditure by the Government of India on the following Colleges :— Rs. (*i*) Mayo College .. 87,500 (*ii*) Daly College .. 76,400 (*iii*) Aitchison College 30,700 (*iv*) Rajkot College .. 19,600
15	League of Nations (Paragraphs 100—103).	9,20,000	This figure represents (*a*) India's annual contribution (Rs. 8,20,000 and (*b*) cost of India's delegation (Rs. 1,00,000).
16	Consular representation abroad and in India (Paragraphs 104-5).	18,00,600	....
17	Consular representation in Persia and the Persian Gulf (Paragraph 106.)	14,71,300	....

APPENDIX No. VI—*contd.*

II.—Debits—contd.

IMPERIAL BURDENS—*contd.*

Serial No.	Item.	Total amount of Imperial burden.	Facts relevant to apportionment and other remarks.
		Rs.	
18	Pilgrim Departments at Bombay, Karachi, Calcutta and Jeddah and in Iraq and the Vice-Consulate at Jeddah (paragraphs 107-110).	1,14,300	In the case of the Hedjaz pilgrimage Indian States' pilgrims represented on an average 5·4 per cent. of the total number of pilgrims; while in the case of Iraq pilgrimage repatriates to Indian States from Iraq averaged 30·5 per cent. of the total.
19	Aden (paragraphs 111-112)	2,91,400	If the present civil administration of Aden, which is under the Bombay Government, were transferred to the control of the Central Government, the net cost would be reduced from Rs. 2,91,400 to Rs. 2,18,400.
20	Foreign and Political Department Secretariat (paragraphs 113-114).	(*i*) Foreign 5,77,700 (*ii*) Political 5,49,800	
21(*a*)	North-West Frontier Province. (paragraphs 115-121).	(*i*) Tribal areas. 1,88,45,000 (*ii*) Provincial deficit of settled districts. 68,23,000	Average of four years figures.
21(*b*)	Baluchistan (paragraphs 122-125).	(*i*) Tribal areas. 42,80,000 (*ii*) Provincial deficit of settled districts. 31,74,000	
22	British Legation, Kabul (paragraphs 126-128).	7,65,000	This includes interest at the rate of 5% on the total capital cost of the new Legation buildings.
23	Maintenance of Afghan Refugees in India (paragraph 129).	1,97,000	
24	Military Advisory Staff of the Indian States Forces (paragraph 130).	6,88,000	

APPENDIX No. VI—*contd.*

II.—Debits—contd.

IMPERIAL BURDENS—*contd.*

Serial No.	Item.	Total amount of Imperial burden.	Facts relevant to apportionment and other remarks.
		Rs.	
25	Civil Works—		
	(*i*) Buildings ..	(*a*) 3,13,200 (*b*) 13,800	(*i*) Buildings.—The figures at (*a*) represent the approximate annual expenditure on maintenance by the Central Government and those at (*b*) by Provincial Governments. The approximate capital cost of Government buildings so far as known is:— Rs. (1) Central 1,22,39,000 (2) Provincial 5,47,000 The capital cost of States buildings available for Government use is Rs. 14,54,000. The figures for maintenance of State buildings are not known.
	(*ii*) Roads— (*vide* paragraphs 131—135 and Appendix No. III)	(*a*) 6,37,000 (*b*) 7,11,000	(*ii*) Roads.—The figures at (*a*) represent the average Central expenditure on the maintenance of roads and the figures at (*b*) the Provincial expenditure. Towards these items, States contribute:— Rs. 1,18,000 to Central, and Rs. 38,000 to Provincial making a total contribution of Rs. 1,56,000 per annum.
26	Political Agencies (paragraphs 136—142 and Appendix No. IV).	(*i*) 23,91,000	This figure represents the total cost of the various Agencies in group (*a*), *i.e.*, Agencies in which the expenditure is confined to the head "29-Political". This excludes Political expenditure in Burma amounting to Rs. 1,80,000.
		(*ii*) 40,98,000	This figure represents the total net expenditure, or deficit, incurred in connection with the administration of the following Agencies:— Rs. (*a*) Rajputana .. 14,90,700 (*b*) Central India 8,69,500 (*c*) Hyderabad .. 3,15,000 (*d*) Western India States .. 14,22,700
		(*iii*) 2,82,000	This item represents the average of miscellaneous political expenditure not directly connected with, or included in any other items of expenditure.

APPENDIX No. VI—*concld.*

II.—Debits—concld.

IMPERIAL BURDENS—*concld.*

Serial No.	Item.	Total amount of Imperial burden.	Facts relevant to apportionment and other remarks.
		Rs.	
27	Watch and Ward on the North-East Frontier (paragraph 143).	(*i*) (Burma) 67,51,000 (*ii*) Assam 20,41,000	
28	Expenditure in England and Exchange (paragraphs 144—146).	(*i*) 12,56,000 (*ii*) 1,32,700	This is (*i*) Political and (*ii*) Frontier Watch and Ward expenditure relating to leave and deputation salaries of officers and expenditure on stores purchased in England. If the portion relating to officers from Burma is omitted the figures will be (*i*) 12,18,800 and (*ii*) 1,21,000.
29	Revenue collection charges (paragraphs 147—155).	(*i*) Customs 84,78,000	(*i*) If the proportion suggested as the share of Customs revenue to be allocated to the States is accepted, the share of this expenditure to be debited against the States will be 14·4 per cent.
		(*ii*) Salt 72,01,000	(*ii*) If the expenditure is distributed in the proportion in which Government salt is consumed in Indian States and the rest of India, the share to be debited against the States would be 19·75 per cent.
	Total ..	65,24,39,000*	* See remarks against items 9, 12 and 25.

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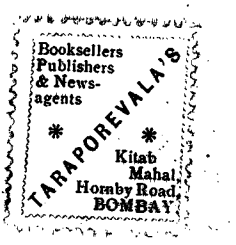
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Part I—REPORT.

CHAPTER I.

Introductory.

The Committee was appointed by the Resolution of the Government of India in the Foreign and Political Department No. 33-Special, dated the 14th of August 1930, which we reproduce below :—

"In connection with the discussions which are expected to take place at the forthcoming Indian Round Table Conference in London regarding the future economic and financial relations between British India and Indian States, the Governor General in Council has been pleased to appoint a small Committee under the administrative control of the Foreign and Political Department consisting of the following gentlemen :—

1. Mr. W. W. Nind (Collector of Customs, Rangoon)—*Chairman.*
2. Mr. V. Narahari Rao, M.A., Under Secretary, Government of India, Foreign and Political Department.
3. Professor S. P. Bhargava, M.A., F.S.S., Member representing the Special Organization of the Chamber of Princes.

Mr. V. Narahari Rao, in addition to his duties as a Member, will also act as Secretary of this "Special Committee".

2. The object of the Committee will be to collect facts and statistics which should be helpful in determining :—

(i) *Credits*, that is, the value of any direct or indirect contributions made by the Indian States to Imperial resources, and

(ii) *Debits*, that is, the assessment of what their proportionate contribution for Imperial burdens should be.

The Committee is not required to determine questions of principle or to prepare balance sheets for all or any States.

3. To take debits first, the Committee is being supplied with a list of items of Central expenditure classified as Imperial burdens. The list is provisional and additions may be made thereto at the discretion of the Government of India. The question of the ultimate inclusion of any such items would, however, be a matter of principle outside the functions of the Committee.

4. It will be the duty of the Committee to collect figures showing the average annual expenditure of the Government of India in respect of each item on the provisional list of Imperial burdens In working out the averages, the Committee should take, as far as possible, the actual figures available for three years and the revised and budget estimates for the remaining two.

5. On the credit side, the Committee will be concerned mainly with Customs, Salt, Excises, Tributes, Ceded Territories and Indian States Forces :—

(*a*) *Customs.*—The main object of the Committee will be to collect statistics to facilitate the comparison of scales of consumption of imported dutiable goods in British India and the States, respectively.

(*b*) *Excises.*—Similar calculations will be required to determine the contributions of States on account of excisable commodities both Imperial (such as petrol and kerosene) and Provincial (such as hemp drugs).

(*c*) *Salt.*—The Committee will estimate the amounts accruing to Imperial revenues from the consumption of taxed salt in Indian States. The computations will be made on the assumption that existing salt agreements are to continue in force.

(*d*) *Tributes.*—It will be necessary to compile a detailed statement of all payments under this head in so far as they are available for Central expenditure in general. Payments earmarked for special or local purposes particularly beneficial to the States concerned should be separately listed.

(*e*) *Ceded Territories.*—This item is of great importance and will need the special attention of the Committee. A schedule of all areas ceded by States in the past, either for the upkeep of a subsidiary force or by way of commutation for protection, will be furnished to the Committee by the Foreign and Political Department. It will be necessary for the Committee to attempt to compute the net value of the ceded territories at the present time, that is, the surplus available after all expenses of the administration, including proportionate contribution to overhead administrative charges have been met. The Committee will no doubt take into account the allowance to be made for overhead charges in consideration of the amount of supervisory work which these territories entail. The bases of population or of area would not in themselves be a sufficient criterion. The Committee will also make a separate calculation of the contributions from ceded territories to Central revenues under such heads as Income-tax, Salt, Customs, etc.

It will also be necessary to compile figures showing how far the value of these territories has risen in consequence of works such as irrigation works carried out by the

Government subsequent to the cession; and also amounts of expenditure incurred under such items as famine relief, etc.

(*f*) *Indian States Forces.*—The Committee should ascertain the actual cost of units maintained under the Reorganisation scheme including a fair amount of overhead charges on account of the staff, maintenance of barracks, etc. Separate lists should be made for (*a*) units which are expected to be at the disposal of the Imperial Government for external defence, and (*b*) units earmarked for internal security.

Efforts should also be made to collect the figures showing the total Army expenditure of all States.

6. It will be unnecessary for the Committee to attempt to collect material in connection with—

(*a*) currency profits,
(*b*) railway profits, or
(*c*) Posts and Telegraph profits.

These questions will be dealt with as urgently as possible by the Departments of the Government of India concerned.

7. As the figures of the forthcoming Census will not be available before the Indian Round Table Conference, it is considered desirable that the Committee should indicate the kind of figures which are likely to be required for the purpose of financial settlement with the States, so that these may, if possible, be supplied at an early date by the Census Commissioner in advance of the general compilation of the Census.

8. The Committee will endeavour to complete its work, as far as possible, by the end of September 1930, and it is accordingly requested that Local Governments and Administrations will be good enough to afford promptly all reasonable assistance to the Committee."

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2. We met first at Simla on the 6th August 1930 and submitted our Report to the Government of India on the 24th October of the same year, on all the subjects referred to us with the exception of the valuation of ceded territories, which had to be left over for further investigation in view of the highly complicated nature of the problem. Mr. Nind, who was Chairman left the Committee after the first report was signed, and Mr. V. Narahari Rao took over as Chairman.

From the outset we found that the task of valuing the ceded areas was in itself one of very great difficulty entailing considerable study and investigation. We have now completed our enquiry and are submitting the results in this supplementary Report.

3. **Schedule of Ceded Territories.**—The territories with which we were concerned were those ceded, or permanently leased, by the following Indian States for the maintenance of a subsidiary force or by way of commutation for protection, *viz.* :—

Hyderabad,
Baroda,
Gwalior, and
Sangli.

We have embodied in Appendix I a copy of the schedule of territories furnished to us by the Foreign and Political Department. This Schedule had to be modified by us in the case of Baroda, Gwalior and Sangli subsequently, as a result of additional facts which came to light in the course of our investigations. The modifications which have been made in each case have been dealt with by us in our account of the respective cessions.

4. **Difficulties faced.**—Amongst the several difficulties with which we were confronted, the two outstanding ones were (*a*) the identification of ceded territories, and (*b*) the collection of the necessary statistics and their utilisation. At the outset we realised that it was a matter of the greatest importance that we should definitely and clearly identify the ceded territories geographically in terms of their present situation and territorial distribution, as otherwise there was danger of our dealing with more or less than was ceded. In a number of instances the schedules of territories furnished by the Government of India, which were based on the Aitchison's Treaties, were found to contain very meagre details and descriptions. Moreover the various cessions were in most cases made over a hundred years ago, since when considerable changes have taken place in the territorial organisation of districts partly as a result of fresh acquisitions and partly for administrative purposes, and this greatly impeded the work of identification. For instance a ceded 'Taluka' or 'pargana' no longer corresponds with a unit of administration of the same name, and it becomes necessary to see what additions to or deductions from the latter should be made in order to arrive at the actual cession.

With a view to facilitating the identification in the doubtful cases, we obtained the names of villages as they existed at the time of cession wherever available, but in many cases we found that several villages could not now be traced; that in some cases there were two or more villages of the same name; or that the spelling of the names had so altered in the period that had elapsed since the cession that the names could no longer be identified. Then again we found that the British Government were no longer in possession of some of the originally ceded territory, as they had since exchanged it for other territory either with the State

making the original cession, or with other States. In some cases the matter was further complicated by the fact that the exchanges were coupled with the simultaneous exchange of non-ceded territory between the parties concerned.

A clearer conception of these difficulties of identification will be gathered from the remarks contained in the chapters dealing with the Baroda cessions situated in the Bombay Presidency, and the Gwalior cessions situated in the United Provinces and the Central Provinces. We have done our best to solve the difficulties connected with identification by making the fullest possible use of all available records from the time of the original cessions, not only with the Government of India and the Local Governments but also with the Darbars concerned. We have also followed up carefully the various Land Revenue, Survey and Settlement and Administration Reports from the earliest times since British occupation, and these have been particularly valuable in a number of cases in leading up to the final identification. All this involved very laborious and patient research, and it frequently happened that after days of examination and scrutiny the search would prove to be fruitless, and oftentimes a clue would be found quite by chance from some stray remark in an old publication or record. The experience of the Local Governments who were requested to throw light on particular problems was very similar. The difficulties which we experienced in collecting and utilising the necessary statistics, and the way in which we have surmounted them have been mentioned in the next chapter.

5. **Our tours.**—We visited Madras Bombay, Baroda, Gwalior, Ahmedabad and Surat. At these places we had lengthy and valuable discussions with the officers of the Local Governments and with the political officers and representatives of the Darbars. Otherwise, we did the greater part of our work at headquarters in correspondence with Local Governments, Darbars, Accounts Officers and other local authorities.

6. **References.**—Except where otherwise stated, the references in this Report to Aitchison's Treaties are to the 1909 edition.

CHAPTER II.

Principles and Methods of Valuation.

7. We are required under our terms of reference to compute the net value of ceded territories at the present time, *i.e.*, the surplus available after all expenses of the administration, including proportionate contribution to overhead administrative charges, have been met. We are specially instructed to take into account the allowance to be made for overhead charges in consideration of the amount of supervisory work which these territories entail. The bases of population or of area are not in themselves to be regarded as a sufficient criterion. We have experienced very considerable and varying degrees of difficulty in collecting the initial data for our calculations in respect of the several ceded areas. We have had to collect figures individually as a separate unit for each isolated tract of territory and the variety of problems confronting us will be readily imagined when it is realised that the ceded territories are scattered over nearly forty districts, situated in six different Provinces and local administrations. Moreover, the size and importance of the units of calculations have varied from that of a semi-province like Berar, with an area of 17,800 square miles and a population of nearly 3 millions on the one hand, and scattered and isolated villages of a few square miles on the other, with a population of barely a hundred. It has been a matter of no small difficulty to collect the necessary data of revenue and expenditure especially in the case of scattered villages or groups of villages comprising only a fraction of a 'taluka'.*

8. In the case of complete districts such as the ceded districts of Madras and Berar we have not had much difficulty in getting the figures of revenue accruing and expenditure incurred in the districts, as there is a treasury in each district which maintains the accounts of receipts and disbursements made in the district. The main problem which confronted us in such cases was the determination of principles for the apportionment of the overhead charges of administration. In the case of units smaller than a district but comprising a whole taluka or tahsil there was similarly no great difficulty, especially in Madras, as it was generally possible to collect from the taluka or sub-treasury accounts the necessary data.

9. In the case of ceded territories consisting of isolated villages or groups of villages but not comprising a whole taluka or tahsil we have not been so fortunate, as the local records and accounts do not contain details of the revenues accruing under each head

* In British Provinces, a 'District' is the ordinary unit of civil and revenue administration, which is again sub-divided into definite subordinate territorial areas, for revenue purposes, chiefly into 'talukas' or 'tahsils'. A taluka or tahsil comprises a number of villages varying from about 40 or 50 to 200 approximately.

of account from each village, and the expenditure incurred therein under every head, except in regard to the receipts under 'Land Revenue' and in some cases 'Excise' and the payments to petty village establishments charged under the heads 'Land Revenue' and 'General Administration'. As regards the remaining heads of revenue and expenditure we have had to make, with the help of data collected from the district officers, as intelligent an estimate as possible, of the shares of the district revenue and expenditure which may justly be regarded as appertaining to the ceded areas. Where the revenue or expenditure under any particular head when estimated by the indirect method was intrinsically small we have ignored the figures as no great accuracy can be expected in such cases.

10. **Account years considered.**—In our calculations of average annual revenue and expenditure we have, as far as possible, dealt with the actuals of the years 1926-27, 1927-28, 1928-29 and 1929-30 and the budget estimates of 1930-31. Where this has not been feasible, we have worked on the actuals of three years in some instances and in others, four years; but in all cases on the latest figures available.

11. **Customs, Salt and Imperial Excises.**—For computing the revenue accruing from the ceded areas on account of Customs, Salt and Imperial Excises (petrol and kerosene), by the consumption of taxed articles or by the export of goods, we have obtained all available statistics of population, workers, production of rice and jute, and livestock in the individual areas. It was our intention, and in fact we attempted, to compute the revenue under these heads precisely in the manner adopted for the computation of the revenue accruing from Indian States as a whole, as described in Chapters II to IV of our earlier Report. In the case of comparatively large tracts of ceded territories, for example, the Nizam's cessions in the Madras Presidency and Berar no practical difficulties in the application of the methods outlined in the first Report became apparent. When we reached the stage of applying the same principles to very small areas and groups of villages, it at once became clear that so far as Customs Import duty is concerned it would be neither practicable nor fair to apply our earlier methods in their entirety and that some modification would be necessary to arrive at more accurate results. In fact the difficulties of applying our first scheme to individual areas were visualised by us even when our scheme was prepared, *vide* paragraph 31 of our first Report. The main practical difficulty which we encountered in applying our former scheme, especially to very small areas, was that of obtaining statistics particularly for the computation of duty under the factory categories, *vide* paragraph 16 of our first Report. For instance while we could, with some difficulty, get statistics of workers connected with cotton weaving,

statistics of production of woven goods are not available except for the largest centres. Apart from this we feel that the customs duty on raw materials consumed in factories is ultimately borne by the consumer of the finished product and not by the manufacturer who pays it in the first instance. It would be fairer on the whole, especially in dealing with individual areas, to devise a scheme based generally on consumption. From this it follows that articles included in categories VI, VII, VIII and X of our earlier scheme, should be re-classified under one or the other of the remaining categories which are based on broad and general considerations (see paragraph 20 of our earlier Report). We have accordingly transferred the duty accruing from categories VI, VII, and VIII to category III that is to the group of articles mainly consumed in towns of 10,000 and over, as we consider this classification the most appropriate under the circumstances. As a consequence of doing away with the factory category, articles in category X (*i.e.*, coal, coke, etc.) have been merged with category IX. As regards category XI (liquors) we have grouped it with category V, that is, with articles mainly consumed in towns of 20,000 and over. We have thus been able to obviate, as far as possible, the inaccuracies resulting from the unsuitability of applying our earlier scheme to smaller areas. In our opinion, any further refinement of the scheme in its application to individual areas is an impossibility, unless one had an opportunity of making not only a detailed economic survey of India as a whole, but a comparative study of the relative wealth and standards of living of the component parts. We are inclined to think that the results of our scheme are sufficiently accurate on the whole, although we do not claim that the duty under each category can be exactly estimated. Our experience of such calculations shows that an excess under one category counterbalances a deficiency under another.

11-A. It may be argued that our modified scheme, which is based mainly on consumption, will not yield results when applied to a territory with a Sea-board, which would correspond with the duty which such a territory could actually collect. In other words, the duty computed by us would not represent the amount which the State concerned could have collected had the territory not been ceded, assuming further that it was permitted to retain complete control over customs. Having regard to the general operation of customs policy and practice and the natural redress which the British Government could seek by the imposition of land customs barriers—which might well intercept, not only foreign imported goods in the form in which they were imported, but also goods made in the importing territory from foreign imported raw materials—it is extremely doubtful whether even a maritime State would be able to collect or retain more than the duty accruing

from the consumption of goods in its own territory. The only ceded territories with a Sea-board, though mostly ineffective, are the districts of Ahmedabad and Kaira. We do not feel justified in giving credit to these districts for an amount larger than the duty accruing from the estimated consumption of goods.

11-B. As regards exports we have adhered to the scheme outlined in the earlier report.

We have embodied the statistics collected in connection with the computation of Customs duties and the result of our calculations in Statements Nos. LXXXVIII to XCV.

11-C. In the case of Imperial Excises we have given credit on the basis of a consumption of ·18 gallons of petrol per head of the population which is the average for India.

11-D. In the case of Salt, we have worked on the basis of average of consumption in each Province with reference to Table No. XIII of our earlier Report.

11-E. On the debit side under 'Customs' and Salt' we have calculated the proportionate cost of collection of the revenue on the basis of the cost of collection of the total revenue, *vide* paragraphs 147—155 of our earlier Report. For population we have generally taken figures according to the 1921 census, as in many cases the figures of the 1931 census were not available and where available, were unreliable. We consider this to be correct as all our calculations in our first Report are also based on the census of 1921.

11-F. In our earlier Report we have worked on the revenue figures of the year 1928-29 under 'Customs' and 'Imperial Excises'. The contribution by ceded areas to these heads is, therefore, estimated for the year 1928-29. There was no excise duty on silver in that year.

12. **General Principles of Calculation.**—We state below the general principles which we have adopted in our calculations of the revenues and expenditure. The remarks have in some cases special reference to ceded areas not comprising a whole district or taluka, *vide* paras. 8 and 9 :—

(*a*) **Revenue under Provincial heads.**

V—Land Revenue, VI—Excise.—We have, in most cases, been able to get the actual revenue figures.

VII—Stamps, IX—Registration.—We have had to take a proportion of the district revenue based on population where the actual figures were not available.

VIII—Forest.—We have in most cases been able to get actuals.

XIII—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.—Under receipts, we have generally been able to get the actual figures and as regards "working expenses" we have had to take a share of the working expenses of the whole system either on the basis of areas under irrigation or cultivation or on the basis of the receipts from the irrigation system.

XIV—Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept.—Same as for XIII—Irrigation, Navigation, Embankment and Drainage Works for which capital accounts are kept.

XVI—Interest.—Receipts under this head represent interest on loans by Provincial Governments and as the latter have to make corresponding payments on their own borrowings out of which the loans are financed, we have ignored this head as well as the corresponding expenditure head "19—Interest".

XVII—Administration of Justice, XVIII—Jails and Convict Settlements, XIX—Police.—Where the actual figures of receipts have not been available, as they are in the case of ceded areas including important towns, we have allowed credit for a portion of the revenues of the whole district on the basis of population.

XX—Ports and Pilotage.—None in ceded areas.

XXI—Education, XXII—Medical.—In the case of ceded areas comprising fairly populous towns and villages in which Government maintains public institutions or contributes towards them, we have apportioned a share of the revenue of the district on the basis of population, and we have adopted the same basis for debiting the expenditure. Where we have been satisfied from the size of the population that little or no expenditure is likely to be incurred for their benefit under these heads, we have ignored both revenue and expenditure.

XXIII—Public Health.—We have adopted principles similar to those under 'Education' and 'Medical'. In certain cases local officers have been able to estimate both the revenue and expenditure connected with public health under the head 'Vaccination' in so far as it concerns villages.

XXIV—Agriculture.—As we have adopted the area under cultivation, wherever possible, as the basis for charging expenditure on 'Agriculture', we have adopted the same basis for crediting any revenue under this head.

XXV—Industries.—Practically nil.

XXVI—Miscellaneous Departments.—Negligible except in the case of ceded areas with large towns.

XXX—Civil Works—Actuals, if any.

XXXIII—Receipts in Aid of Superannuation.—The revenue of the whole Province under this head has been taken into consideration along with the superannuation charges, in determining the net share of pensionary charges of the local government which should be debited to the ceded areas, *vide* paragraph 19.

XXIV—Stationery and Printing.—We have taken the whole provincial revenue under this head into consideration along with the charges in determining the share of the provincial expenditure under "Stationery and Printing" which should be debited to ceded areas. We have treated the whole of the printing and stationery expenditure of the Local Government as an overhead charge.

XXXV—Miscellaneous.—Almost nil.

XL—Extraordinary receipts.—None.

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13. (*b*) **Expenditure under Provincial heads.**

5—Land Revenue.—District officers have been able to give us the actual expenditure on account of village establishments and other direct expenditure incurred in the villages. In most cases they have also been able to suggest the share of the district overhead charges which should be debited either on the basis of land revenue or the area under cultivation. In other cases an estimated proportion of the total expenditure in a district under the head "Land Revenue" has been taken as the ceded areas' share on the basis either of the actual land revenue derived from the ceded territory or of the area under cultivation.

6—Excise, 7—Stamps, 8—Forest, 9—Registration.—The expenditure under these heads to be debited to the ceded areas has generally been estimated in the proportion of the revenue from the ceded areas to that of the whole district.

8-A.—Forest Capital Outlay charged to Revenue.—Actuals, if any.

14—Interest on Works for which Capital Accounts are kept.—As far as we have been able to collect or estimate the figures on account of interest on works for which capital accounts are kept we have taken them under this head. We have exhibited separately where possible, outlay on works for which revenue accounts are kept and also for which no capital and revenue accounts are kept as well as the interest which may be charged on their account.

XIII—Irrigation Works for which Capital and Revenue Accounts are kept—deduct *working expenses*;

15—Other Revenue expenditure financed from ordinary revenues—Irrigation.

16-B.—Construction of Irrigation works financed from ordinary revenues.

We have not been able to separate the expenditure under these heads in the case of scattered and isolated ceded territories consisting of villages or groups of villages. We have dealt with the whole expenditure under these heads together. We have made a suitable addition to "works outlay" on account of establishment charges in all ceded areas.

15 (1)—Other revenue expenditure financed from famine insurance grants; and

16-A.—Construction of Irrigation etcetera.—Works financed from famine insurance grants. We have exhibited separately the capital outlay, if any, or proportionate capital outlay.

19—Interest on Ordinary Debt (Provincial section).—As we are dealing with interest on works for which Capital and Revenue accounts are kept, separately, we have ignored this head, *vide* also remarks under XVI—Interest on the revenue side.

20—Interest on Other Obligations.—The total provincial expenditure is generally small under this head and as a Provincial Government only pays interest on balances of which it has the use, we do not consider any charge to the ceded areas legitimate or feasible of fair estimation.

21—Appropriation for Reduction or Avoidance of Debt.—This is a charge adjusted for each Province as a whole by the Accountant General. Having regard to the fact that we are estimating the up-to-date outlay on all assets and charging interest thereon, we have ignored this head. Moreover we have been unable to earmark any charge under this head as connected with any specific borrowing for ceded territories.

22—General Administration.—District officers have in most cases been able to give us the expenditure on village establishments charged under this head to which they have added a proportion of the district overhead charges on the basis of population. An alternative method followed has been to debit a proportion of the whole expenditure of the district under this head to the ceded areas on the basis of population.

24—Administration of Justice.—As the service under this head is universal we have felt that the debit of a proportion of the district expenditure on population basis is satisfactory and have generally adopted it.

25—Jails and Convict Settlements.—It follows from the method adopted under 24—Administration of Justice that the district expenditure under this head should be distributed *pro rata* on population basis

26—Police.—A share of the district expenditure on population basis has been taken.

27—Ports and Pilotage.—There is no direct expenditure in the ceded areas, but see paragraph 18.

30—Scientific Departments.—There is no direct expenditure in most of the ceded areas. This head enters into calculations only under the provincial overhead charges, *vide* paragraph 18.

31—Education.—Where the unit of calculation comprises a fairly large population including an element of urban population, we have taken a proportion of the district expenditure on population basis. In the case of purely rural populations of small villages, except where definite grants for education are known to be made by Government, we have ignored this head altogether, as *pro rata* calculations on mere population basis are misleading.

32—Medical.—Similar to "31—Education".

33—Public Health.—As the expenditure under this head benefits a district more or less uniformly, especially in connection with epidemic diseases, we have taken population to be a fair basis of distributing the expenditure under this head, except where abnormally heavy expenditure on sanitary works benefiting a restricted locality is included.

34—Agriculture.—Area under cultivation, and in the case of co-operative credit societies, the number of societies where such information was available, have been adopted as the basis of distribution.

35—Industries.—Practically no charge is debitable in the case of villages or groups of villages.

37—Miscellaneous Departments.—We have treated the whole of this head as a provincial overhead charge.

41—Civil Works.—We have debited under this head the cost to Government of maintenance of buildings and roads in the ceded areas. We have included also the average annual expenditure on original works—buildings and roads—during the last four or five years. We have further taken account of grants-in-aid paid by Government to local bodies. These grants are largely on account of maintenance of roads transferred to the charge of local bodies. The expenditure on account of 'establishment' and 'tools and plant' has been taken into account under 'Provincial' overhead charges.

43—Famine Relief—

(*A*) *Famine.*—We have included such expenditure as has been incurred during the period reviewed by us, in our statements of up-to-date outlay on Famine Relief.

(*B*) *Transfers to Famine Relief Fund.*—We have treated the expenditure under this head under provincial overhead charges, *vide* paragraph 21.

45—Superannuation Allowances and Pensions, 45-A.—Commutation of Pensions financed from ordinary revenues, 46—Stationery and Printing.—These heads have been dealt with under provincial overhead charges, *vide* paragraphs 18 and 19.

47—Miscellaneous.—We have treated the whole expenditure under this head as a provincial overhead charge.

52—Extraordinary Charges.—None in isolated ceded areas.

14. **Central Heads of Revenue—**

I—Customs.—We have estimated revenue accruing from consumption of imported articles in ceded areas, *vide* paragraph 11.

II—Taxes on Income.—Collectors have been able to give us the actuals under this head.

III—Salt.—We have estimated the revenue accruing from the consumption of salt, *vide* paragraph 11.

IV—Imperial Excises.—This refers to revenue derived from petrol and kerosene, but in the case of small areas we have given credit for kerosene consumption only, the amount under other heads being negligible. See also footnote to paragraph 11.

Central Heads of Expenditure—

1—Customs.—See paragraph 11 above.

2—Taxes on Income.—A proportion of the expenditure of the district has been debited to ceded areas on the basis of revenue accruing therefrom under II—Taxes on Income.

3—Salt.—See paragraph 11.

23—Audit.—This has been treated as an overhead charge and a proportion of the expenditure on audit in each province has been charged to the ceded areas on the lines indicated in paragraph 29.

41—Civil Works.—Central expenditure under this head consists of construction and maintenance of any central buildings in ceded areas. District officers have generally been able to furnish us with actual figures of expenditure if any.

Items of revenue and expenditure excluded—

We may add that we have dealt with the ordinary civil budget heads of revenue and expenditure and have not attempted to apportion any share of military, posts and telegraphs or railways revenues and expenditure to the ceded areas as these are outside our terms. We have also excluded purely local fund transactions from our calculations.

CHAPTER III.

Principles of allocation of overhead charges and miscellaneous expenditure of a general nature.

15. Besides the charges of administration actually incurred in any ceded territory, there are charges incurred outside it, a share of which could be legitimately regarded as appertaining to the administration of the territory. In the case of ceded areas comprising only a fraction of a district or a taluka, it is obvious that a considerable part of the expenditure of administration, excepting some direct expenditure on village establishments and works, would be actually incurred and accounted for outside the ceded areas, that is at the headquarters of the taluka, the district and the provincial government. It will be seen from the methods of calculation which we have adopted, that in all such cases we have considered the total expenditure incurred in each department affected, and after examining all the relevant factors and data available for determining the basis of allocation of a fair charge to the ceded areas, we have estimated the share which should be debited to the areas. In the case of a district, which consists of wholly ceded territory, *e.g.*, some of the Madras districts, there is of course no difficulty in taking the entire district charges as appertaining to the ceded territory. In either case we have for convenience described the ceded areas' share of the expenditure actually incurred in the districts, as "Direct Charges". In the preceding chapter we have explained how we have estimated the charges incurred within any district, which are debitable to ceded territories in the district. It will be necessary to add to these a share of the overhead charges of administration which are incurred mainly at the seat of the provincial government on account of the Governor, his Executive Councillors, Ministers, Secretariat, etc., and the Heads of Departments, *e.g.*, Board of Revenue; Excise Commissioner; Inspector-General of Civil Hospitals; Director of Public Instruction; Inspector-General of Police; High Court; etc., and also on account of Circle Officers such as Commissioners of Divisions, Deputy Directors of Public Health, Deputy Inspectors-General of Police, etc., who exercise control and supervision over more than one district. Other items of expenditure which we have regarded as rather of the nature of overhead charges to be allocated on a provincial basis are Pensions, Stationery and Printing, Scientific Departments, Miscellaneous Departments, Ports and Pilotage and Miscellaneous.

16. We have carefully scrutinised and analysed the details of expenditure incurred under each major head of provincial accounts and budgets of the several provinces we are concerned with, and extracted what we consider to be the items of overhead charges. After determining the average of the

provincial overhead charges under each major head or department for a number of years, we have apportioned the share of the charges debitable to the ceded areas on a basis appropriate to each case. Statements Nos. I to IV will give an indication of the nature of the charges we have regarded in the several provinces as overhead charges, and the formulæ we have evolved for their distribution proportionately among the ceded areas in any one province on the basis which we considered to be appropriate or feasible. We may add that we first elaborated our plan in Madras in connection with the ceded areas in that presidency, and that the Government of Madras and their Accountant-General, with whom we discussed our scheme in great detail, accepted it as an improvement on the comparatively rough and ready scheme which they had adopted and which was based merely on the proportion of the number of ceded districts to the total number of districts in the whole presidency. Our scheme has been designed with the object of working out a share of overhead charges under each head, based more or less on some measure of work done by controlling and directing establishments or other similar equitable and appropriate considerations. We admit that our estimates of overhead charges can only be approximate, as they are based only on indirect calculations. But we have tried to evolve a common sense scheme while taking full account of the nature of administrative activities represented by each account head. The representatives of the Baroda and Gwalior Darbars to whom we have explained our scheme in detail have also accepted it to be as rational and scientific as the circumstances permit.

17. We feel that we should give some brief explanation of the principles and reasoning underlying our scheme of apportionment of overhead charges. We summarise them below. For brevity and convenience we shall use the following symbols in our subsequent description which may be read with reference to Statements Nos. I to IV :—

The symbol 'O' stands for the overhead and general charges of the province under any particular major head,

'o' stands for the share of the provincial overhead and general charges which are debitable to the ceded areas,

'E' stands for the average expenditure of the whole province under the major head concerned excluding the provincial overhead and general charges under that head,

'T' stands for the total of all 'E's' under all heads excepting *"14—Interest on Works for which Capital Accounts are Kept," "15—Irrigation", "19—Interest", "20—Interest on Other Obligations", "21—Appropriation for Reduction or Avoidance of Debt", "43—Famine Relief", "45 and 45-A—Superannuation, etc.", "46—Stationery and Printing"* and *"47—Miscellaneous"*

'e' stands for the average estimated ceded areas' share of expenditure under the major head concerned, which is incured in the district containing the ceded area while 't' stands for the total of all 'e's' except under the heads *"14—Interest on Works for which Capital Accounts are kept," "15—Irrigation", "19—Interest", "20—Interest on Other Obligations", "21—Appropriation for Reduction or Avoidance of Debt", "43—Famine Relief", "45 and 45-A—Superannuation, etc.", "46—Stationery and Printing"* and *"47—Miscellaneous"*.

'R' stands for the average revenue of the province under the major head concerned.

'r' stands for the average revenue of the ceded area under the major head concerned.

'P' stands for population of the Province.

'p' stands for the population of the ceded territories.

Provincial Heads.

18. *5—Land Revenue.*—Under this head we have taken the expenditure under heads such as "Central Survey Office", "Board of Revenue—Settlement", "Inam Commissioner", "Superintendence"—"Land Records", "Expenditure in England" and "Gain or loss by exchange", into consideration in connection with overhead charges. As we consider the amounts of both the revenue and expenditure of the Land Revenue Department to be a measure of the work and activities of its officers, we have taken both these factors into account. In consequence the share of ceded areas (*viz.*, 'o') of the provincial overhead charges (*viz.*, 'O') is determined by the formula $o=\frac{r+e}{R+E}\times O$.

6—Excise, 7—Stamps, 8—Forest, 8-A.—Forest, 9—Registration.—For reasons similar to those given under 5—Land Revenue, the same formula $o=\frac{r+e}{R+E}\times O$ would be applicable to the overhead charges under these heads. The nature of the charges we have taken into consideration will be clear from a glance at Statements Nos. I to IV.

XIII—Irrigation—deduct working expenses : 15—Irrigation.—The method of calculation of the charges adopted by us does not necessitate the separate calculation of overhead charges under these heads.

22—General Administration.—Besides expenditure in England we have taken into consideration "Heads of Provinces", "Executive Council" and "Ministers", "Legislative Bodies"; Secretariat and headquarters' establishments and Commissioners of Divisions where they exist, as provincial overhead charges. As these authorities control generally the activities of all branches of administration we feel that the total expenditure under all major heads excepting *"19—Interest on Debt", "20—Interest on Other Obligations", "21—Appropriation for Reduction or Avoidance of Debt",*

"45—Superannuation", *"46—Stationery and Printing"* and *"47—Miscellaneous"*, to be a fair measure of the control required. The ceded areas share of the provincial overhead charges will thus be $o = \frac{t}{T} \times O$.

24—Administration of Justice.—Besides "Expenditure in England" and "Gain or loss by exchange" we have taken expenditure on such items as "High Court", "Administrator General" and "Government Advocate" into account. For distribution of these charges we have taken the proportion of the number of civil and criminal cases arising in the ceded areas to those of the whole province as the basis. This has, however, been possible only in the case of those complete districts for which statistics are available. In the case of areas for which these statistics are not available we have taken population as the basis of distribution. In the case of the Bombay Presidency we have made allowance for the fact that the High Court at Bombay does not function for Sind.

25—Jails and Convict Settlements.—We have taken the number of criminal cases as the basis of distribution where statistics were available, and in other cases, population.

26—Police.—We have taken the expenditure incurred in the Districts as the basis of distribution, that is, we have adopted the formula $o = \frac{e}{E} \times O$.

27—Ports and Pilotage.—In the few cases affected we have distributed the entire expenditure under this head on a population basis which is the only feasible one.

30—Scientific Departments.—There is practically no direct expenditure incurred under this head in the ceded areas. In consequence the share of the expenditure incurred in a whole province has been calculated on the basis of population.

31—Education.—The overhead charges under this head constitute, besides "Expenditure in England" and "Gain or loss by exchange", such items as "Grants to Universities", "Government Arts Colleges", "Government Professorial Colleges", "Special Education", "Direction", "Board of High School and Intermediate Education", "District Examination", "Committee for assisting the Bureau in London", "Civil Engineering College", "Book Depot", "Other Miscellaneous Charges" and "Inspection". We have adopted the population basis for distribution of expenditure under this head wherever we have considered it justifiable to assume that the population does derive some benefit from the expenditure. We have found that, in the case of Madras, the results are very approximately the same as those obtained by adopting the actual expenditure incurred in the ceded areas, as the basis of distribution of the overhead charges.

32—Medical.—Besides "Expenditure in England" and "Gain or loss by exchange", we have taken into consideration for overhead charges such items as "Superintendence", "Reserve Medical subordinates", "Medical Schools", "Mental Hospitals", "Chemical Examiners" and "Presidency Hospitals", "Medical Schools and Colleges", etc. Although in the case of "Superintendence", the proportion of expenditure incurred in the ceded areas might be a measure of the superintendence required, it would not be a correct basis for the distribution of charges under "Presidency Hospitals", "Mental Hospitals", "Medical Schools and Colleges", etc. In the latter cases the advantage which persons from ceded areas derive from these institutions varies inversely rather than directly with the facilities available in the ceded territories themselves. We consider population to be on the whole a sound basis for the distribution of these charges. We may mention that in the Madras Presidency the ceded areas' share of overhead charges on the expenditure basis would be 8·2 per cent. and on the population basis 9·37 per cent. of the overhead charges.

33—Public Health.—The overhead charges taken into consideration under this head comprise, besides the "Expenditure in England" and "Gain or Loss by Exchange", heads such as "Director of Town Planning", "Research Institutes", "Pasteur Institutes", "Sanitary and Deputy Sanitary Engineers". While the expenditure on research institutes and supply of vaccine and serum would be more appropriately distributed on a population basis, that on "Director of Town Planning", "Sanitary Engineers", etc., would be more appropriately distributed on the basis of expenditure incurred on public health such as water supply and drainage, town planning, etc. A minute analysis and sub-division of calculation has been impossible in the absence of data which were very difficult to collect. In the case of comparatively large ceded areas we have found that both expenditure and population bases are equally good. In the case of small areas population is the only fair basis. We may mention, for instance, in Madras the expenditure basis resulted in a debit of 10·6 per cent. of the overhead charges while the population basis gave 9·37 per cent.

34—Agriculture.—We have adopted the expenditure incurred in the ceded areas as the basis of distribution of the overhead charges under heads such as "Expenditure in England", "Gain or loss by exchange", "Direction", "Co-operative Registrars", etc., while under heads like the "Agricultural College", "Research Institute", "Central Farm and College", "Agricultural Engineering" and "Veterinary College", we have adopted population as the basis of distribution as the advantage derived from these institutions by any territory may be roughly measured by its population in a country the bulk of which consists of agricultural people.

35—Industries.—In the case of this head, we have considered the expenditure incurred in the ceded areas to be the only feasible basis for the distribution of the provincial overhead charges. In cases where the ceded territory comprises a fairly large area with a considerable population, we have considered it proper to charge to the ceded territories a proportion of the provincial overhead charges on a population basis, although the direct expenditure in the ceded areas may be little or negligible.

37—Miscellaneous Departments.—Under this head, except in the case of Madras, we had no details of overhead charges. We have accordingly treated the whole expenditure as an overhead charge and apportioned it against the ceded areas on the basis of population.

41—Civil Works.—Expenditure in England has been treated as an overhead charge in all Provinces. Besides this we have, except in the case of Berar and Sironcha, regarded the entire expenditure of a province on "Establishment" and "Tools and Plant" debitable to the head 41—Civil Works, as an overhead charge and we have distributed it in the proportion, which the works expenditure of the ceded areas (including grants-in-aid to local bodies) bears to the expenditure under the corresponding heads of the whole province. We have obtained our figures from the Finance and Revenue Accounts which contains also the necessary distribution of charges, between Irrigation and Civil Works, in the case of a province like Madras which has a combined Irrigation and Civil Works establishment. In the case of Berar, we have taken only a share of the Directing and Superintending offices into account as 'overheads' to be added to the actual expenditure incurred within Berar. We may also add that in all Provinces we have treated the expenditure on residences of Governors, Ministers, Executive Councillors, Legislative Chambers, and Secretariat and other Headquarters' Offices which are connected with the administration of the whole Province as overhead charges. We have distributed the expenditure under these heads on principles similar to those adopted under *22—General Administration.*

46—Stationery and Printing, 47—Miscellaneous.—As these heads exhibit general charges which do not relate to the activities of any one department, we have for reasons similar to those given under "22—General Administration" adopted the same formula $o = \frac{t}{T} \times$ In the case of "46—Stationery and Printing" we have further taken the *net* expenditure; *i.e.*, after deducting the average annual receipt under this head.

Pensionary Liability.

19. In calculating the pensionary liability of the ceded territories we were faced with the fact that the ordinary expenditure

under the head *45—Superannuation Allowances and Pensions* incurred in any particular district was really no accurate guide to the total liability incurred by Government as, in many cases, officers who earn their pensions in a particular district might not necessarily draw their pensions from the same district. Moreover, officers settling in England and in other Provinces draw pensions outside. We accordingly devised two different methods, *viz.* :—

(1) of taking a proportion of total provincial expenditure under this head including 'Expenditure in England' in the proportion of total cost of administration of ceded areas to the total cost of administration of the province after excluding heads like "19—Interest on Debt", "Works outlay", etc., which *prima facie* do not include charges on establishments, and

(2) of calculating the liability with reference to the number of officers and their pay, and the amount of expenditure on pay of establishment in the ceded areas on the basis of rates prescribed for calculating pension contributions.

While the second method is apparently more scientific, it is imperfect as it naturally cannot take into account the administrative officers or establishments who do not actually serve in the ceded areas but are none the less partially concerned with their administration. Under this method of calculation it would be necessary to know the number and class of each government officer serving in the various ceded areas and the average annual expenditure under pay of establishments, and also to work out a proportionate pensionary charge for all those officers, etc., who are only partially concerned with the administration of these areas. This method of calculation could never have been adopted, even with approximate accuracy in connection with the many isolated areas with which we had to deal, and in order to be consistent, after carefully considering both methods, we decided to work on the first method of calculation.

For pensionary liability, therefore, we have taken the net total pension charges in each province, including charges on account of commuted value of pension met from ordinary revenues after deducting average receipts under the head "XXXIII—Receipts in aid of Superannuation". This net figure has been apportioned to the ceded areas in the same proportion as the total provincial expenditure under the other heads in the ceded areas bears to similar expenditure in the province. In calculating the total provincial and ceded area expenditure, those charges which have no connection with pensions, *e.g.*, "Works" under "41—Civil Works" and Debt Services have been omitted.

We append in Statement No. XIX an illustration of the calculations of pensionary liability by the different methods referred to above.

Survey and Settlement Charges.

20. In the course of our investigations in Madras, the local Government reported to us that an expenditure amounting approximately to Rs. 124 lakhs had been incurred on Survey and Settlement operations since the cession by the Nizam of the territories in the Madras Presidency. The Board of Revenue, Madras, were of opinion that it would be reasonable to charge interest on this expenditure as the growth of revenue could be largely accounted for as due to the Survey and Settlement operations. It would, however, be difficult to attribute the growth of revenue so much to Survey and Settlement operations as to the existence of a settled government and the increase in the area of cultivation. Moreover, we are taking full account of expenditure incurred by the British Government on irrigation works and generally on the development of revenues. It would in consequence be more proper to regard the expenditure on Survey and Settlement operations as connected with the normal administration of the Land Revenue Department rather than as capital outlay, and to charge, therefore, a suitable average figure on the expenditure side of our account. The proposal to charge interest on up-to-date Survey and Settlement expenditure, besides charging a share of the average annual expenditure on Survey and Settlement would involve a double charge. It was finally agreed between the Government of Madras and their Accountant-General and ourselves that it would serve the needs of the case if a suitable average expenditure was charged. The question of the period over which the average should be struck was one which required special treatment. Expenditure under this head occurs whenever settlement operations are conducted, generally at intervals of thirty years. We considered that it would not be correct to take the average of the expenditure during the last 4 or 5 years as during this period there may or may not have been any survey operations of the ceded areas. We have, therefore, where possible taken the total cost of the latest survey and settlement of the area affected and divided this by 30 to arrive at the average annual cost. In the case of Madras we obtained figures of the expenditure on survey and settlements covering two operations and calculated the average annual charge according to the number of years covered by that period. In very small areas where the expenditure would have been insignificant or where, as in some cases, it was not possible to obtain figures we have ignored this item.

Payments to Famine Relief Fund.

21. Under the Devolution Rules the various Provinces in which ceded territories are situated, are required to make provision every

year for the payment into the Famine Relief Fund of specified sums of money subject to certain conditions. As the Fund is intended for the general purpose of meeting the expenditure on any severe calamity, we are inclined to think that the amounts set apart annually by the Local Government for payment into the Fund, should be regarded as an insurance payment towards which all parts of the Province should contribute. We consider it fair on the whole, to exhibit in our account a proportion of this expenditure based on the proportion of population of the ceded territories to the whole Province. Owing, however, to the prescribed balances of the Famine Relief Fund having accumulated in certain Provinces, the full maximum contribution to the Fund is not being made by all the Local Governments. For our purposes we have, in respect of the Bombay and United Provinces Governments, taken the actual average contribution made by each Province to the Famine Relief Fund during the last four years from 1926-27, as ascertained from the Finance and Revenue Accounts, and debited a proportion of it to the ceded areas as indicated above. In the cases of Madras and the Central Provinces we have not taken the average of the last four years' contributions but have taken instead the annual assignments as recently fixed under the Devolution Rules. We have done this because the average of the annual contributions would have worked out to a larger figure than the fixed annual assignment under the Devolution Rules as recently revised.

Past Capital Outlay.

22. We have been specially instructed in our terms of reference "to compile figures showing how far the value of the ceded territories has risen in consequence of works, such as, irrigation works carried out by Government subsequent to the Cession; and also amounts of expenditure incurred under such items as Famine Relief, etcetera". The rise in the value of any territory, or what may be described as general progress, is due to a large number of factors interacting upon one another. The creation of a settled Government and peaceful conditions in the country are no less important in its development than the effect of capital outlay on irrigation and other works. We have, of course, no means of computing in terms of money the results achieved by the mere presence of peace and security in the land.

23. As regards outlay incurred by Government since British occupation, which has resulted in the creation of permanent assets, we have endeavoured to collect as many details as possible in connection with the constuction of :—

(i) Irrigation Works,

(ii) Roads and Bridges, and

(iii) Buildings.

We have also collected separately statistics of Famine Relief expenditure. It has been impossible to obtain complete figures in every case, as old records have been lost or destroyed. We are, however, generally satisfied that all existing important works have been taken into consideration by the local authorities in the collection of required data. The works which have been taken into consideration are those which are actually situated in the ceded areas, or from which the latter derive some benefit.

In the case of irrigation systems which serve not only a ceded area but also other territory, we have estimated the share appertaining to the ceded areas by taking a proportion of the cost of the whole system based either on the proportion of the area irrigated in the ceded territory to the total area irrigated by the whole system, or, where these statistics are not available, on the basis of revenue. In the case of roads, where the original cost of construction and subsequent improvement of any road is not known, we have estimated the cost with reference to the average cost of construction with due regard to the physical conditions of the locality.

Similarly, in the case of buildings where the original cost of construction is not known, the Local Governments have furnished us with the estimated cost or the present value.

24. **Irrigation Capital.**—In the case of Irrigation, we have exhibited the whole up-to-date expenditure on original works in separate statements under each ceded area, and charged only the average annual cost of maintenance in the statements of average annual expenditure. In the case, however, of 'Works for which capital accounts are kept', we have also taken into account in the annual expenditure statements, the annual interest chargeable on account of these works under the head "14-Interest on Works for which capital accounts are kept". No further charge on account of past capital outlay on these works is therefore necessary. As regards works for which no capital accounts are kept, it seems reasonable that 'interest' as worked out by us should be charged to the surpluses estimated by us for each area.

25. **Buildings and Roads.**—As regards buildings and roads, we have taken into account in our general expenditure statements, the average annual expenditure both under 'original works' and 'repairs'. The capital outlay statements show, therefore, the outlay incurred only up to the year 1925-26 or 1926-27 as the case may be.

26. We have adopted the above procedure of including the average expenditure on original works on buildings and roads in the normal cost of administration under '41—Civil Works' to be consistent with the procedure suggested by us for charging interest on up-to-date outlay on the construction of buildings and roads in

ceded territory. Buildings constructed by Government are required for the normal administration of the country and cannot be regarded as productive outlay in any sense of the term. As regards roads, while it is true that they advance materially the development of trade and prosperity and in consequence benefit the revenues also, it could be argued that they are required equally for the purpose of administration and larger considerations, such as, defence. Moreover, the annual cost of maintenance of roads compared to the cost of construction is a much higher figure than in the case of buildings. If, therefore, a debit is made to the ceded areas, of a charge comprising the average annual expenditure on the maintenance and repairs of all buildings and roads together with the average annual cost of construction of new works, we are satisfied that the question of charging any interest in respect of past outlay need not be pressed. All the same, we have given figures of past capital outlay up to the year 1925-26 or 1926-27, as the case may be, as also of the expenditure on original works since then, which has been included in our expenditure statements for the information of the authority which will hereafter deal with our Report. These figures will be useful in case a view different from ours is taken.

27. **Famine Relief.**—We have been unable to get complete figures of past expenditure on Famine Relief from the time of the cessions up to the present day as obviously full records were not kept in the earlier years. We have had to compile our figures from such data as were supplied by the local officers, after checking and supplementing them, wherever possible, from the District Gazetteers and Famine Reports. While in some cases we have been able to analyse the expenditure on various objects, such as Irrigation Works, Roads, Gratuitous Relief and so on, in other cases we have had no data to make the necessary analysis.

As regards expenditure on works incurred during famines, one important feature is that the works could be executed at considerably less cost in normal times. Evidently this is due to the comparative inefficiency of labour during famine and the fact that the primary object of the operations is relief from distress. In compiling the statements of Famine Relief expenditure, we have endeavoured, as far as possible, to ensure that the statements do not include outlay on works separately included in any of the statements of works. We have calculated interest on Famine Relief outlay, but we are very doubtful whether the whole of it should be charged against the surplus revenues which we have worked out, except perhaps in the case of Famine Relief outlay on Irrigation Works.

28. **Calculation of Interest.**—In the case of works for which capital accounts are kept, interest is charged in the regular annual accounts under the budget head "14—Interest on Works for which

capital accounts are kept." The general rule of adjustment of interest is as follows :—

(*a*) As regards capital outlay met out of specific loans raised by the Provincial Government, the rate of interest actually paid on such loans should be charged;

(*b*) As regards capital outlay provided otherwise than from borrowings at specific rates of interest, interest should be charged as follows :—

(1) In the case of outlay to the end of the year 1916-17, at the rate of 3·3252 per cent.,

(2) In the case of outlay incurred after the year 1916-17 at the average rate laid down in Rule 24 (*i*) (*b*) of the Devolution Rules, which will be communicated annually by the Auditor General.

The above method of calculating the average rate of interest may be varied by a Provincial Government, if such variation tends to produce a more accurate result. In accordance with these Rules varying rates have been prescribed by the Local Governments as follows :—

Rates obtaining in :—

—	Madras.	Bombay.	United Provinces.	Central Provinces.
Outlay incurred up to and including the year	%	%	%	%
1916-17	3·3252	3·3252	3·3252	3·3252
1917-18	3·4730	3·4730	5·1979	3·4730
1918-19	3·4818	3·4818	5·1979	3·4818
1919-20	5·9328	5·9328	5·1979	5·9328
1920-21	5·1979	5·1979	5·1979	5·1979
1921-22	5·1979	6·1038	6·1038	6·1038
1922-23	5·1979	5·4800	5·48	5·4800
1923-24	5·1979	5·69	5·69	5·6900
1924-25	6·08	5·85	5·93	6·0000
1925-26	5·20	5·683	5·50448	5·6200
1926-27	5·52	5·64	6·759	5 6100
1927-28	5·38	5·49	5·64	5·4100
1928-29	5·30	5·41	5·7	5·3700
1929-30	5·39	5·32	5·543	5 2500

In Madras, Bombay and Central Provinces it is the practice to calculate the interest chargeable in any year at the rate of 3·3252 per cent. on all outlay incurred up to and including the year 1916-17, and at the flat rate prescribed for the year in which the adjustment is made for all outlay incurred from the year 1917-18 up to that year. That is to say, the interest chargeable for instance in Madras, in the year 1929-30 would be at 3·3252 per cent. on outlay up to the year 1916-17 and at 5·39 per cent. for outlay incurred from the year 1917-18 to the year 1929-30. Similar procedure is followed in Bombay and Central Provinces. In the United Provinces, however, the rates shown against the several years are apparently adopted for calculating interest on the outlay of the particular year. In our statements we have calculated interest at the various rates, on the outlay incurred in the several years, and as the rate prescribed for each year has some relation to the average rate of borrowing up to that year, we consider our method of calculation yields fairer results for the purpose of our enquiry, although whether we take a flat rate for the entire outlay from the year 1917-18 or the several rates, the difference in the results would be inappreciable.

We have adopted similar calculations in the case of all other outlay for which we have worked out interest charges, but where we have been unable to obtain statistics of outlay year by year, we have adopted a flat rate of 5 per cent.

Central Heads of Expenditure.

29. Apart from the heads 'Customs' and 'Salt' the principal head of expenditure which concerns the ceded areas is "Taxes on Income". The expenditure figures under "Customs" and "Salt", which represent a proportion of the cost of collection of the relevant revenues, include an addition for overhead and pensionary charges. The overhead charges relating to the head "Taxes on Income" and also those of any other head, *e.g.*, "Ecclesiastical" with which some of the ceded areas are concerned, follow the same principles as those adopted in the case of provincial heads of account and apportionment has been made on the basis of expenditure in each case, *i.e.*, according to the proportion borne by expenditure incurred in the ceded area to that incurred under the relevant head in the province.

The following three central heads of account have been dealt with by us in the manner described below :—

(i) 23—Audit,

(ii) 37—Census,

(iii) 45—Superannuation Allowances and Pensions.

(i) *Audit.*—Practically the whole of the expenditure on the administration of the Audit Department is incurred at the Provincial

Headquarters in the office of the local Accountant-General. We regard that a proportion of the expenditure on the Accountant-General and his office together with a small addition on account of overhead charges of the Auditor General should be charged to the ceded areas. An exact allocation is extremely difficult, but we consider on the whole, that the proportion of the total expenditure of the ceded areas both under Provincial and Central heads to the total expenditure under all heads of account dealt with by an Accountant-General, will be a fair basis of allocation of expenditure on Audit. We have indicated in some detail in statement No. V how the expenditure on Audit has been allocated to the ceded areas.

In certain cases where it has not been possible to adopt this method satisfactorily, for example, Manpur and cessions in Ajmer-Merwara, we have included a charge of one per cent. of the total expenditure of the ceded area as an audit charge.

(ii) *Census.*—Census is undertaken every 10 years and the expenditure is met by the central government. To the direct expenditure incurred in the provinces on the last census we have added a share of the overhead charges, *e.g.*, "Census Commissioner" and Staff, based on the proportion of the direct expenditure of the provinces to the total expenditure on the census in India. The resultant figure which represented the expenditure of the provinces on "Census" has been apportioned to the ceded areas on the basis of population, and one-tenth of this has been taken as representing an average annual charge.

(iii) "*Superannuation Allowances and Pensions*".—There being but few central heads of expenditure affected we have, where possible, calculated the pensionary liability of the ceded areas on the basis of the number of officers and the expenditure on pay of establishment on principles on which pension contributions are fixed. Where information was not forthcoming to enable this to be done individually for the areas concerned, we have worked out the pensionary liability of the Central Government for all the Central Government's servants working in the whole province and allocated a fraction to the ceded areas in the proportion of total central charges of the ceded areas to the central charges under the same heads in the province. In doing this we have omitted the heads "Customs" and "Salt" from the central charges as pensionary charges for those heads have already been taken into account in the "collection charges". In the case of Audit we have calculated the pensionary liability for the officers and establishments of the provincial audit offices on the number of officers and the expenditure on pay of establishment, and allocated a proportion of the result to the ceded areas in the same proportion as the figure of expenditure allocated under 23—Audit for the ceded areas bears to the expenditure under 23—Audit relating to the Province.

CHAPTER IV.

Territories ceded and leased by the Nizam of Hyderabad.

30. **Historical description—Cessions of 1800.**—The territories ceded and leased by the Nizam to the British Government are situated partly in the Madras Presidency and partly in the Central Provinces and Berar. By the Treaty of 12th October 1800, the Subsidiary Force with the Nizam was augmented with a view to fulfilling the Treaty of General Defence and Protection. For the regular payment of the expense of the augmented Subsidiary Force (consisting of 8,000 infantry, 1,000 cavalry and their usual proportion of artillery) the Nizam assigned and ceded to the Hon'ble the East India Company in perpetuity all the territories acquired by him under the Treaty of Seringapatam on the 18th March 1792, and also all the territories acquired by him under the Treaty of Mysore on the 22nd June 1799, according to the Schedule annexed to the Treaty of 1800. [Aitchison's Treaties (1929 edition), Volume IX, pages 62 to 71.] Certain of the territories thus ceded being inconvenient, from their situation to the northward of the river Tungabhadra, an exchange was effected of lands yielding about Rs. 8,34,718 with the object of securing a well-defined boundary. The East India Company accepted the cessions as a full and complete satisfaction for all demands on account of the pay and charges of the augmented subsidiary force. The contracting parties also agreed that the cessions and the exchanges should "be considered as a final close and termination of accounts" between them with respect to the charges of the subsidiary force.

31. A schedule of the territories ceded by the Nizam by the Treaty of 1800 in the terms of the present territorial and administrative divisions in the Madras Presidency and the Central Provinces, was prepared for us by the Government of India, in consultation with the Local Governments. We have found that the cessions of 1800 after taking account of exchanges effected in the same year, comprise at present :—

the districts of—

(1) Bellary,

(2) Anantapur,

(3) Cuddapah,

(4) Kurnool, and

the talukas of Madanapalle and Vayalpad in the Chitoor district;

all situated in the Madras Presidency.

32. **Hyderabad Contingent—Cessions and assignments of 1853.**—Apart from the provision for the augmented subsidiary

force to which we have referred above, the Nizam had, by the 12th Article of the Treaty of 1800, agreed to furnish in time of war 6,000 infantry and 9,000 cavalry to co-operate with the British Army, and to use every effort to bring the whole force of his dominions into the field as speedily as possible. The Nizam's troops had proved very inefficient in the first Mahratta war, and after the conclusion of the campaign various schemes were, from time to time, proposed for their reform, but with little success. At length in 1813 one of the corps at Hyderabad mutinied, and in its place Chandu Lal the Nizam's Minister raised two battalions, which were armed, clothed, and equipped like the Company's troops. It soon became necessary to make advances from the British treasury for the payment of this contingent force of reformed troops. Repeated demands for repayment produced no results and in 1851 a territorial cession was demanded to liquidate the debt, which then amounted to upwards of Rs. 78 lakhs. A payment of Rs. 40 lakhs was at once made and the appropriation of the revenues of certain districts was promised to meet the remainder. The demand for a territorial cession was therefore withdrawn; but no real improvement followed. The Resident at Hyderabad was obliged to make further advances for the payment of the contingent, and in 1853 the debt had again risen to upwards of Rs. 45 lakhs. Some new arrangement was therefore necessary. Accordingly in 1853, a fresh Treaty was concluded with the Nizam. "This confirmed all former treaties and agreements between the two Governments then in force, but by it the British Government agreed to maintain, in addition to the subsidiary forces, an auxiliary force called the Hyderabad Contingent, of not less than 5,000 infantry, 2,000 cavalry and 4 field batteries of artillery. In order to provide for the payment of this force, and for certain pensions and the interest on the debt, the Nizam assigned in trust, districts in Berar, Dharaseo and the Raichur Doab, which were estimated to yield a gross revenue of Rs. 50 lakhs. It was also agreed that accounts should be annually rendered to the Nizam, and that any surplus revenue which might accrue should be paid to him. By this Treaty the services of the subsidiary force and the contingent were to be at the disposal of the British Government in time of war, and the Nizam was relieved of any further obligation in this respect. The contingent ceased to be part of the Nizam's army, and became an auxiliary force kept up by the British Government for the Nizam's use."

33. It was subsequently found that the provisions of the Treaty of 1853, which required the submission of annual accounts of the Assigned Districts to the Nizam, were productive of inconvenience and embarrassing discussions. To remove these and other difficulties and at the same time to reward the Nizam for his services in connection with the Mutiny of 1857, a new Treaty was concluded in December 1860. By this the debt

of 50 lakhs due by the Nizam was cancelled; the territory of Shorapur, which had been confiscated for the rebellion of the Raja, was ceded to the Nizam; and the districts of Dharaseo and the Raichur Doab were restored to him. On the other hand, the Nizam ceded in full sovereignty certain districts on the left bank of the Godavari; and agreed that the remaining assigned districts in Berar should be held in trust by the British Government for the purposes specified in the treaty of 1853; but that no demand for accounts of the receipts and expenditure of the districts should be made. "Applications for the restoration of the Hyderabad Assigned Districts were made on more than one occasion, but for a long time the British Government declined to make any essential alteration in the arrangements provided for by the treaties of 1853 and 1860. Under British administration the revenue of Berar greatly increased and a large surplus was paid over to the Hyderabad State under the Treaty provisions up to the time of their revision in 1902."

34. On the 5th November 1902 an agreement was executed by the Nizam's Government by which the Hyderabad Assigned Districts were leased to the British Government in perpetuity in consideration of the payment to the Nizam by the British Government of a fixed and perpetual rental of Rs. 25 lakhs per annum; the Nizam's sovereignty being recognised by hoisting his flag and firing a salute annually on his birthday. By this agreement, the British Government, while retaining the full and exclusive jurisdiction and authority in the Hyderabad Assigned Districts, which they enjoyed under the treaties of 1853 and 1860, were empowered notwithstanding anything to the contrary contained in those treaties, to administer the Hyderabad Assigned Districts in such manner as they may deem desirable, and to redistribute, reduce, organise and control the forces composing the Hyderabad Contingent, due provision being made, as stipulated by Article 3 of the Treaty of 1853 for the protection of the Nizam's dominions. The administration of Berar has since then been entrusted to the Governor of the Central Provinces and the Hyderabad Contingent as such has ceased to exist.

35. The territories ceded and leased by the terms of the treaties and agreements of 1853, 1860 and 1902 which we were required to value are as follows :—

(*a*) the talukas of Rakapally, Bhadrachalam, Cherla, Albaka, Nugur, and Sironcha ceded under clause 8 of the Treaty of 1860, which were placed under the Central Provinces Government, and

(*b*) the Assigned Districts of Berar, which were perpetually leased under the Agreement of 1902.

In 1874 Bhadrachalam and Rakapally talukas were transferred to the Madras Presidency and they now constitute the taluka of Bhadrachalam in the East Godavari District. Albaka, Cherla and Nugur constituting the Nugur taluka of the East Godavari District were transferred to the Madras Presidency on the 1st of July 1909.

36. **Territories to be valued.**—To sum up the territories ceded in perpetual sovereignty or leased to the British Government and valued by us consist of the following :—

A—the Districts of—

(1) Bellary,

(2) Anantapur,

(3) Cuddapah, and

(4) Kurnool, and

the talukas of Madanapalle and Vayalpad in the Chittoor district and Bhadrachalam and Nugur in the East Godavari District of the Madras Presidency and the taluka of Sironcha in the Chanda District of the Central Provinces.

B—the leased territory consisting of the districts of Berar.

37. **Identification of ceded territory.**—We had no great difficulty in identifying territories ceded by the Nizam as there have been very few transfers of territories, and such changes as have been made are definite and simple. The district of Anaptapur was carved out of the former Bellary district in 1882, as the latter was unworkably large. Sometime ago three of the talukas of the Cuddapah district were taken away from it, *viz.*, Kadiri, which was transferred to the Anantapur district, and Madanapalle and Vayalpad talukas which were transferred to the Chitoor district. Berar has always been a compact block of territory.

38. In this connection we should mention the fact that we have included in our calculations the territory which formerly belonged to the Nawab of Kurnool. At the time of the cession of the Madras ceded districts to the British Government only four of the present eight talukas in the Kurnool District were ceded by the Nizam. The rest of Kurnool was at that time in the possession of a Nawab who was tributary to the Nizam, and the latter's suzerainty passed to the Company. In 1839 the Nawab rebelled and his territory consisting of the 4 talukas of Ramallakota, Nandikotkur, Nandyal and Sirvel were annexed to the Kurnool district. We feel justified in giving credit for this territory which passed under the suzerainty of the British with the transfer of the ceded districts for if the transfer had not been made, the Nizam would have

obtained possession of the Nawab's territories on the latter's deposition. Moreover the tribute, or "Peshcush" as it was called, which the Nawab formerly paid to the Nizam was ceded to the East India Company by the Nizam under the terms of the Treaty of 1800. The Nizam was entitled to credit for the tribute or, on its lapse, to its equivalent in the shape of the Nawab's territory which was confiscated by the British.

CHAPTER V.

Nizam's cessions in the Madras Presidency.

39. ***Condition of the ceded districts at the time of cession to the British.**—We feel that our Report would not be complete if it did not include some account of the conditions prevailing in the ceded territories at the time they passed into British possession. We have accordingly endeavoured in our Report to describe the conditions as far as we have been able to gather them in the course of our investigations. In the year 1800, the ceded districts in the Madras Presidency were supposed to yield a revenue of sixty-three lakhs of rupees. They were placed under Major (afterwards Sir Thomas) Munro as the Principal Collector of the whole of these extensive territories with four sub-collectors under his immediate authority. For establishing the British authority in the ceded districts, Colonel Wellesley (afterwards the Duke of Wellington) was ordered to move with all the troops under his command to the ceded territory, and to detach a small portion of the troops in order to meet Major Munro's unavoidable demand for military aid. Almost within a month after Major Munro had taken charge he reported as follows "By every report which has reached me, it appears that almost every poligar (*i.e.*, Local chieftain), however insignificant, who had been expelled since the beginning of Haider's usurpation, has been within these few years, permitted to resume the management of his district." The subjugation of the poligars and the establishment of a well ordered government and the inauguration of the revenue system which obtains at the present day was the greatest work of Munro, who later became the Governor of Madras. Munro enumerates 80 different poligars who were present in the ceded districts when they passed into the hands of the Company. Most of these were grouped round the more influential poligars to whom they paid the same sort of allegiance as their nominal chiefs paid to the ruling sovereign power. Every one of them, however, petty his territory, kept up a mimic court and a small standing army of permanently appointed peons aided by a militia of relatives of these peons. These small standing armies were seldom paid, and the greater part of their earnings was gained by their depredations in time of war. During peace these bodies of peons continued their usual practices and earned their livelihood by pillaging border villages. The consequence was that every village exposed to their ravages—and there were few which were not so affected—endeavoured to put itself in a state of defence sufficient to ward off these attacks. In most villages are still to be seen a ruined watchtower or the outline of a fort, and sometimes the vestiges of turrets and bastions. Where a village was

*The description here refers in the main to the four districts of Madras, *viz.* Anantapur, Bellary, Cuddapah, and Kurnool which are still commonly known as the "Ceded Districts".

wealthy or populous enough to be able to defend itself against the attacks of these border robbers, it advanced in the course of a few years from the defensive to the offensive. "*The consequence was that the ceded districts were nothing more than a nest of robbers, and the ryots and country people were tormented by a continual state of violence and rapine. It is almost impossible to imagine a country from which it would be more difficult to raise a permanent revenue; for payment of any kind was exactly what every one from the highest to the lowest was the least accustomed to.*".

40. One of the difficulties confronting Munro at the outset was the presence of bodies of the Nizam's troops who refused to leave the country until their arrears of pay were settled. Munro did this at once leaving the money to be recovered afterwards. At the same time the poligars were kept in check by a proclamation declaring that every chieftain who garrisoned a fort, maintained an armed force, or levied contributions, would be treated as a rebel. This was no mere threat, but was followed by positive action against the poligars. The result of Munro's administration was that at the end of 1807 the Government acknowledged that "from disunited hordes of lawless plunderers and free-booters the people had so far advanced in civilisation, submission to the laws and obedience to the magistrates, as any of the subjects under Government. The revenues were collected with facility; every one seemed satisfied with the situation, and "the regret of the people was universal on the departure of the Principal Collector".

41. The above account which has been gleaned from the past history of the ceded districts is important in showing the state of the country in which it was received from the Nizam and the work done by British Administrators, but for which the revenue from the territories would have been more nominal than real.

42. **Some important features of the ceded territories.**—Except for the presence of the black cotton soil in some of the talukas of the ceded districts, considerable tracts are on the whole barren, undulating wastes. Much of the soil is so poor that it will not stand continuous cropping and is consequently more often fallow than under cultivation. Rainfall in the ceded districts is lighter than that of any other district in the Presidency. Possessing, therefore, an exceedingly light and withal uncertain rainfall, and being essentially a pastoral and agricultural territory where the soil is most of it poor and where the irrigation works, except to some extent in the Cuddapah and the Kurnool Districts, are almost all of them dependent upon local rainfall, the ceded districts are necessarily more than usually liable to disastrous seasons. The mass of the population being small landowners with no reserve of capital the failure of a single monsoon involves general distress. The magnitude of the risk to famine in the ceded districts of the Madras Presidency will be realized from the fact that in the two

years of the great famine of 1876-78 more than one-fifth of the inhabitants died of starvation or disease, from the effects of which the population had not recovered even by the time of the Census of 1901. In the century during which the ceded districts had been a British possession, in addition to the numerous seasons in which things had been bad, but not bad enough to warrant State relief, there have been scarcities in 1800-04, 1805-07, 1824, 1884-85 and 1900, and famines in 1833, 1854, 1866, 1876-78, 1891-92, 1896-97. As has been truly said "the unfortunate ryot had hardly emerged from one famine before he was submerged under another."

43. From the statistics of expenditure incurred by the British Government on famines in the ceded areas we have estimated that they have cost the State no less than Rs. 383 lakhs in direct expenditure besides considerable amounts in loss of revenue. During the great famine of 1876-78 as much as 20 per cent. of the population was getting relief from Government. The British Government have done much to create irrigation works in the ceded areas and to improve those that already existed. A total amount of Rs. 273 lakhs has been expended by them up to 1929-30 on the construction and improvement of irrigation works excluding expenditure on the maintenance of such works. Despite this, the greater part of the ceded areas are but poorly irrigated. We have embodied an account of the present condition of irrigation of the ceded areas of Madras in Appendix No. II.

44. **Value of the ceded areas at the time of the cession.**—The ceded areas situated in the Madras Presidency were, at the time of the cession in 1800 supposed to yield a revenue of Rs. 71·81 lakhs. We have ascertained, however, from the Board of Revenue, Madras, that this amount was not realised at any time during the first decade of the British administration. In fact the land revenue collection during the year 1800-01, including the '*peshcush*' from the Nawab of Kurnool was only Rs. 36·70 lakhs. In the course of 5 or 6 years under the collectorship of Lt.-Col. (later Sir Thomas) Munro the revenue increased to nearly 63 lakhs. Figures of expenditure at the time of the cession are not available, nor have we been able readily to obtain definite statistics showing from time to time the rise in revenue and expenditure of these ceded districts. The Bhadrachalam and Nugur talukas in the East Godavari district were shown to have given a revenue of Rs. 15,508 in 1861. It is not known what expenditure was then incurred on the administration of these talukas.

45. **Results of valuation.**—The details, by heads of account, of the average revenue and expenditure of the Hyderabad cession in the Madras Presidency, including proportionate overhead charges, will be found tabulated in Statement No. VI. Particulars

of outlay on irrigation, civil works and famine relief together with the amount of interest on such outlay calculated generally at the rates prescribed with reference to the date of expenditure, will be found in Statements Nos. VII to XII. The Statements of famine relief expenditure show how we have analysed this and calculated interest only on the 'works' portion, excluding railway works with which we were not here concerned.

46. It is perhaps of interest to note that the revenue and expenditure figures originally furnished to us by the local government for the Madras ceded areas amounted to :—

	Central.	Provincial.
	Rs.	Rs.
Revenue	10,40,624	1,84,46 977
Expenditure	2,82,281	1,57,61,332

The above figures were those of the Accountant-General, Madras, and in forwarding them the local government pointed out that they did not include (*a*) expenditure on Survey and Settlement on the total of which, *viz.*, Rs. 124 lakhs, they suggested, interest should be charged at 5 per cent., (*b*) interest at 5 per cent. on capital outlay on buildings and roads and famine relief expenditure and (*c*) certain overhead charges for the year 1929-30 under several heads, e.g.—

22—General Administration—Legislative Council.

8—Forest—Forest College, etc.

26—Police—Police Training Schools, etc.

32—Medical—Presidency Hospitals, etc.,

etc., etc.

On account of interest on survey and settlement charges and capital outlay on works and famine relief, the local government suggested an addition of some Rs. 45·28 lakhs to the expenditure figure, while for the additional 'overhead charges' referred to, they suggested an addition of 13·19 lakhs.

This would have altered the Provincial figures as follows :—

	Rs.
(1) Revenue	184·47 lakhs.
(2) Expenditure	216·08 lakhs.
Deficit	31·61 lakhs.

That is, the ceded districts in the Madras Presidency would, according to this, be producing a deficit of Rs. 31·61 lakhs per annum to the Local Government.

47. On detailed enquiry into the calculations we found that the overhead charges had been calculated by the local government at 17·4 per cent. of the total charges for the Presidency; $\frac{4}{4}$ths or 15·4 per cent. having been taken for the districts of Anantapur, Bellary, Cuddapah and Kurnool and 2 per cent. for the Nugur, Bhadrachalam, Madanapalle and Vayalpad talukas. This percentage had been based on the number of Districts in the Presidency. This method would have been acceptable had all the districts been equal in size and population, and had the revenue and expenditure of all the districts been the same. We felt, however, that this was a somewhat rough and ready method, which the Local Government and the Accountant-General adopted as the intention was to get the figures urgently for the first Round Table Conference. Having regard to our special instructions regarding overhead administration charges, we analysed the charges in great detail and elaborated the plan outlined in Chapter III. Similarly in the case of interest on capital expenditure and famine relief expenditure we analysed all the details and adopted the method of taking the varying rates of interest according to the period during which the expenditure had been incurred, as described in paras. 22 to 28 as the more equitable. We had the advantage of getting the fullest possible details from the Accountant General, Madras, during our visit to Madras, and of settling a number of questions of principle in close consultation and discussion with him and the Local Government. The plan as finally adopted by us was accepted by the Local Government and the Accountant-General at Madras to be as scientific, on the whole, as the circumstances permit.

48. The results of our valuation may be summarised as follows :—

I.—Revenue and Expenditure.

	Rs.
(*a*) Central—	
Revenue (i) Indirect*	57,45,400
(ii) Direct†	5,86,100
Total	63,31,500
Expenditure (i) Indirect	2,34,200
(ii) Direct	1,88,800
Total	4,23,000
Surplus	59,08,500

	Rs.
*Customs	42,50,200
Salt	12,24,000
Imperial excises, *e. g.*, Petrol and Kerosene	2,71,200

†Income tax and other heads.

(*b*) Provincial—	Rs.
Revenue	1,81,88,100
Expenditure	1,71,89,900
Surplus	9,98,200

II.—Interest on Capital Outlay and Famine Relief Works.

	Capital.	Interest.
(*a*) Irrigation—	Rs.	Rs.
(1) Works for which Capital accounts are kept. (*Vide* Statement No. VII.)	2,64,02,755	8,93,600*
(2) Works for which no Capital and Revenue accounts are kept including those for which only Revenue accounts are kept. (*Vide* Statements Nos. VIII & IX.)	9,68,000	48,400
(*b*) Civil Works (Statement No. X)	72,11,500	2,84,300
(*c*) Famine Relief Works (Statement No. XII) . .	3,23,11,309†	10,96,000

*Already charged under "14—Interest" and included under Provincial Expenditure in Statement No. VI.

†In addition a sum of nearly Rs. 53 lakhs was spent on Gratuitous Relief. Interest, if charged on this would amount to about Rs. 2½ lakhs.

It is a matter for decision to what extent interest on account of (*a*) 2, (*b*) and (*c*) should be charged against the Provincial surplus which we have worked out, *vide* also paras. 22 to 28.

49. We may mention also that the Government of Madras furnished us with two statements, which we have embodied in Statements Nos. XIII and XIV, the one containing a list of projects in the ceded districts which were investigated and abandoned and the other containing a list of projects under investigation or consideration. We have no recommendations to offer in regard to these but merely produce them for information. In so far as any expenditure on such investigations may have been incurred during the 5 years ending 1929-30 it has been taken into account under the major-head 15—Irrigation.

CHAPTER VI.

Nizam's Cessions in the Central Provinces.

50. **Sironcha Taluka.**—The Sironcha Taluka which forms a part of the Sironcha Tahsil of the Chanda District in the Central Provinces was ceded by the Nizam under the Treaty of 1860. The history of the cession has already been dealt with by us in Chapter II. Sironcha, along with the talukas of Cherla, Albaka and Nugur at one time all formed part of the Sironcha Tahsil but, as stated in para. 35, the talukas of Cherla, Albaka and Nugur were transferred to the Madras Presidency in 1909, leaving the Sironcha Taluka as the only territory ceded by His Exalted Highness the Nizam in the Central Provinces. This area forms the southernmost portion of the Central Provinces and comprises what is now known as the old Sironcha taluka. It has a population of 25,000 odd but contains no large towns or factories.

51. This territory not being a complete district or unit of administration, the details of revenue and expenditure were calculated and furnished by the local government as far as possible from the accounts of the District in which it is situated. The provincial overhead charges have been calculated by us in the manner described in Chapter III, and the detailed result will be found in the Statement No. XV.

We have kept the figures in respect of this taluka separate from those of Berar as the latter territory, though acquired also from the Nizam, was not ceded but leased in perpetuity.

52. **Result of Valuation.**—The following summarises the result of our valuation :—

(*a*) Under "central" heads—

	Rs.
Revenue	20,300
Expenditure	2,100
Surplus	18,200

Of the above revenue figure, with the exception of a sum of Rs. 1,900 under II—Taxes on Income the whole represents indirect* revenue. The expenditure connected with the collection of indirect revenue amounts to Rs. 800 roundly.

	Rs.
*i.e., Customs	11,500
Salt	5,200
Imperial Excises	1,700

(*b*) Under "provincial" heads—

	Rs.
Revenue	1,51,700
Expenditure	1,42,700
Surplus	9,000

53. **Past Capital Expenditure.**—No large irrigation works have been constructed in this ceded area, in fact there has been no expenditure of any note on irrigation. The value of the taluka has, however, been enhanced by the construction of a road linking it with Chanda. The following roads in this area have been constructed by the British Government :—

13½ miles of Chanda-Allapalli-Sironcha road; a class I road. (Rs. 12,000 per mile).

57 miles of Chanda-Allapalli-Sironcha road including branch to Ahiri a class II-A road (capital cost Rs. 4,500 per mile).

12 miles of Sironcha-Asralla road (partially constructed at a cost of Rs. 11,740).

54. **Buildings.**—We have ascertained that a capital outlay of Rs. 76,200 has been incurred on the few Government buildings in this area which principally are :—

(*a*) Civil hospital and connected buildings,

(*b*) Tahsil offices, and

(*c*) Excise warehouses and inspector's quarters.

55. **Famine Relief.**—Expenditure of 3 lakhs odd was incurred on Famine Relief Works in the ceded area, the bulk of which was during the famine of 1899-1900. This expenditure, we have been informed, resulted in the creation of permanent assets.

56. If it is decided that interest should be charged on past outlay on Civil works and Famine Relief expenditure, the following will be the interest charges, which we have calculated at varying rates of interest with reference to the year or years in which the expenditure was incurred. *vide* Statement XVI :—

	Capital Outlay.	Interest.
	Rs.	Rs.
Roads (including road side rest-houses, etc.)	4,46,900	15,100
Buildings	76,200	2,600
Famine relief works	3,02,200	10,200
Total	8,25,300	27,900

CHAPTER VII.

Berar.

57. **Condition of Berar before British Administration.**—The injury caused to Berar by the wars of the 18th century is stated to have been wide and deep. Berar was described in Ain-i-Akbari as highly cultivated, and in parts populous, and in 1667 it was supposed to be one of the wealthiest portions of the Moghal empire, but it fell on evil days before the close of the 17th century. Cultivation fell off just when the finances were strained by the long wars, and the local revenue officers rebelled; the army became mutinous, and the Marathas easily plundered a province when they had severed its sinews by cutting off its trade. Wherever the Moghals appointed a Collector the Marathas appointed another, and both claimed the revenue, while foragers from each side exacted forced contributions, so that the harassed cultivator often threw up his land and helped to plunder his neighbour. The Marathas by these means succeeded in fixing their hold on the province; but its resources were ruined, and its people were seriously demoralized by a regime of barefaced plunder and fleecing without the semblance of principle or stability.

58. By the partition treaty of Hyderabad (1804) the Berar territories ceded by the Bhonsla Raja were made over to the Nizam. Some of the tracts about Sindkhed and Jalna were also restored by Scindhia to the Hyderabad State. Although the treaty of Deogaon had put a stop to actual warfare in Berar, the people continued to suffer intermittently from the inroads of Pindaris and incessantly from misgovernment; for the province had been restored to the Nizam just at the time when confusion in his territories was at its worst. "The Nizam's territories", wrote General Wellesley in January 1804, "are one complete chaos from the Godavari to Hyderabad"; and again, "Sindkhed is a nest of thieves; the situation of this country is shocking; the people are starving in hundreds, and there is no government to afford the slightest relief".

59. After the conclusion of the Maratha war of 1817-18, which did not seriously affect the tranquillity of Berar, the Marathas' claim to "Chauth"* was extinguished.

Between 1803 and 1820 the revenue of Berar had declined by one half owing to the raids of Pindaris and Bhils, while the administration was most wasteful, no less than 26,000 troops being quartered on the province. General Wellesley had advised, in 1804, that the local governor should be compelled to reform his military establishment, foretelling the aggravation of civil disorder by the sudden cessation of arms. The disbanded troops were too

* A share of the revenue.

strong for the weak police, while the spread of British domination established order all round, and drove all the brigands of India within the limits of Native States. So Berar was harried from time to time by bands of men under leaders who on various pretexts, but always with the real object of plunder, set up the standard of rebellion. Sometimes the British irregular forces had to take the field against them, as, for instance, in 1849, when a man styling himself Appa Sahib Bhonsla, *ex*-Raja of Nagpur, was with difficulty captured.

60. After the old war-time came the "cankers of a calm world", for then began the palmy days of the great farmers-general at Hyderabad. The revenues were farmed successively to certain bankers and merchants whose management had greatly damaged the revenue of the district. It should be mentioned however that about the year 1825-26 considerable exportation of cotton from Berar was set up and cotton presses were established at several places. The subsequent history of Berar has been dealt with in Chapter IV.

61. **Condition of Berar from 1853-1902.**—The history of Berar from 1853 to 1902 is marked by no important political events other than the changes made by the treaty of 1860. Financially and economically, however, Berar made great strides during this period. The management of Berar by the Nizam's officials had been worse than the contemporary administration of the adjoining Nagpur territory, which was, during a long minority, under British regency, and was consequently well governed until it lapsed. There had consequently been wholesale emigration from eastern Berar to the district beyond the Wardha. When Berar came under British management, the emigrants returned in thousands, especially as the value of their lands had been enhanced by much of them having remained fallow for some time. This of course was only one of the several causes which it would be difficult to describe in detail, whereby cultivation was restored and augmented. Then supervened the American Civil War which gave an extraordinary stimulus to the cultivation of cotton and general improvement of trade and standard of wages. A great export of cotton to Bombay was soon established: and as the importation of foreign produce was far from proportionate, much of the return consisted of cash and bullion, so that prices rose and the labouring and producing classes were rapidly enriched. At the same time a line of railway was being laid across the province, causing the employment of all classes of labour, skilled and unskilled. The people became prosperous and contented, and progress in all departments was vast and rapid.

62. The census report of 1881 showed material advance. The cultivated area had increased by 50 per cent. and the land revenue by 42 per cent since 1867. But although Berar escaped the widespread famine of 1876-78, the poorer classes undoubtedly suffered much hardship at that time, and cattle died by thousands for want of fodder. The next ten years were, on the whole, prosperous, though cholera, which generally appeared in an intense form every other year, caused great mortality. There was, however, an increase in trade, cultivation, and manufactures, and the population rose by 8 per cent. The next ten years preceding 1901 were not, owing to natural causes, marked by a general increase in prosperity, but the province displayed considerable stability and power of resistance. The decade was generally marked by unseasonable or deficient rainfall, poor harvests, sickness and high mortality culminating in 1899 and 1900, when famine was sore in the land. The population decreased by 5 per cent. during the decade. But notwithstanding all this, other statistics show steady progress and development. Cultivation had extended; the value of import and export trade had increased; and the number of steam factories had risen by 84 per cent.

63. The administrative changes made as a result of the agreement entered into with the Nizam in 1902 have been explained in Chapter IV. As a result of this arrangement the Nizam was insured a fixed payment of twenty-five lakhs of rupees per annum compared with a sum of eight or nine lakhs which was the average surplus paid to him under the former treaties.

64. **History of Berar finances.**—The following figures, showing in thousands of rupees, the revenue collected under various heads in 1853-54, the year after the Assignment of Berar, indicate the principal sources of revenue under the Nizam's rule :—

	Rs.		
Land revenue . .	19,15	Sayer, or town duties .	71
Frontier and transit dues	1,95	Salt wells	19
		Miscellaneous . . .	22
Abkari . . .	90		

About 74 per cent. of the revenue raised by or for the Nizam represented the assessment on the land. Other relatively important headings, such as transit and town duties and salt wells, have long since disappeared from the public accounts.

Former methods of taxation were most oppressive, for the greater part of the province was usually leased out to bankers in payment of debts due to them by the Hyderabad State, and they levied what they could. All were not equally extortionate, but the uncertainty of their tenure offered no inducement to ameliorate the condition of the cultivator. The last of these great farmers had to give up his lease in 1845; and for the next 8 years

the "khalsa land" was administered by officers of the Nizam's Government, whose yoke was probably no lighter than that of the farmers. It was customary for an officer appointed to any administrative post to pay, on his appointment, a large donation, which he recovered from his charge. The people had scarcely recovered from these imposts, when the talukdars gained knowledge of the Assignment to the British, and promptly raised the land revenue demand, in order that they might carry off as much as possible. So much had Berar suffered that, when it was "assigned", the revenues of this rich province were estimated, by a Government, which certainly had no temptation to underestimate them, at little more than 30 lakhs, while the actual collections of 1853-54 fell short of 26 lakhs. In 1860-61 they had risen to 40, and in 1869-70 to 83½ lakhs."

65. The following figures show, in lakhs of rupees, the principal variations in land revenue collections since the Assignment, the years selected being those in which the variation has been most marked :—

	Rs.		Rs.
1853-54	19	1875-76	67
1872-73	53	1902-03	74½
Average of the years 1926-27 to 1930-31			107

Collections in 1901-02 amounted to more than 89½ lakhs, but this total included many arrears. The remarkably rapid increase in the course of the 20 years which followed the Assignment is attributable rather to the extension of cultivation than to enhancement of the demand. The excise revenue has similarly increased, but more gradually and less continuously. It reached 17 lakhs in 1891-92, but declined from that year onward: owing to the abolition, in the more populous parts of the province, of the out-still system on the introduction of a more elaborate system of excise administration. The disappearance of some heads of revenue from the public accounts has already been mentioned. Their loss has been much more than counterbalanced by the revenue raised from sources untapped under the former rule. Stamps were introduced in 1857, and by 1869-70 realized 4·6 lakhs. In 1901-02 the income under this head amounted to 9·54 lakhs. The average income for the years 1926-27 to 1930-31 was Rs. 26·91 lakhs. Forest was another source from which the previous rulers drew no revenue; but the control and administration of the forests was undertaken shortly after the Assignment, and forest revenue, which in 1869-70 was less than 2 lakhs of rupees, amounted in 1903-04 to Rs. 6·13 lakhs and is now in the neighbourhood of 13·19 lakhs. Registration was first introduced in 1877-78. The discovery of new sources of revenue has been accompanied by the opening of new channels of expenditure. Education was not provided by the State till

1862, and ten years later the expenditure amounted to no less than 2½ lakhs. In 1903-04 it was more than 5 lakhs and at present it amounts to something like Rs. 18 lakhs. Medical relief was also unknown before the assignment. In 1870-71 little more than a lakh was spent under this head. Rather more than 3 lakhs is now spent annually. The expenditure on public works increased steadily until 1892-93, when it reached nearly 15 lakhs. Since that time more rigid economy has been practised for some time with the result that the expenditure gradually declined for a while. The average annual expenditure on public works including new constructions as well as maintenance and repairs during the years 1926-27 to 1930-31 amounted to 39 lakhs.

66. A distinctive feature of Berar finance before the lease was the heavy military expenditure, which was necessarily an important item, for the province was specially assigned for the maintenance of the Hyderabad Contingent, a force which consisted of 4 regiments of cavalry, 4 batteries of artillery, and 6 regiments of infantry. The expenditure on the contingent rose gradually from 31·32 lakhs in 1890 to 39 lakhs in 1901.

67. The following brief summary of revenue and expenditure in Berar shows the growth from the year of the assignment, i.e., 1853 :—

(The figures are in lakhs of rupees.)

—	1853-54.	1854-55 (first complete year after the assignment).	1855-56.
Revenue	37·60	43·21	43·06
Expenditure	(*i*) 3·77	9·19	11·27
	(*ii*) 24·85	32·42	30·74
Total Expenditure .	28·62	41·61	42·01

(*i*) Represents cost of collection of revenue and establishment and other charges of administration.

(*ii*) Represents payments due under the Treaty of 1853, the major portion of which was on account of the Contingent. Details are not available, but in 1855-56 the "payments to the contingent" were 26·21 lakhs.

N.B.—The above figures take into account Berar as at present constituted and other territories, *e.g.*, the Raichur Doab area which in 1860 were restored to H. E. H. the Nizam.

——	1872-73.	1899-1900.	1901-02.	Average of 1926-27 to 1929-30.	
				Central.†	*Provincial.*
Revenue	* 80·40	* 84·96	* 124·42	54·68	200·03
Expenditure—					
Civil	26·62	51·10	55·41‡	31·20	155·69
Military	30·39	38·43	37·83	..	..
Public Works	8·00	10·45	..	..	..
P. W. State Railways	65				
Total Expenditure	65·66	99·98	93·24	31·20	155·69

N.B.—Revenue and expenditure for a period between 1902-03 to 1925-26 cannot readily be stated as Berar figures are included in those of the Central Provinces while the military portion is merged in the Army budget.

* Military revenue included in these figures is insignificant—it ranged generally between 20,000 and 30,000 only.

† Includes indirect sources.

‡ Includes Public Works and all other expenditure except Military.

Public Works and Famine Expenditure in Berar.

68. Excluding the expenditure incurred by District Boards on public works, the total capital expenditure incurred by the British Government on the construction of buildings and roads up to the year 1925-26 has been estimated to be as follows :—

Buildings.—Rs. 1,28,18,963. Roads.—Rs. 1,09,32,087.

Similar expenditure from 1926-27 to 1930-31 was :—

(1) Buildings.—Rs. 19,84,272, (2) Roads.—Rs. 64,24,913.

These figures do not include outlay separately incurred in connection with Famine Relief works.

69. Besides several hundred miles of railways, Berar possesses 1,298 miles of provincial roads which have been constructed at an approximate cost of Rs. 1,73,57,000. Their maintenance cost is about 8·35 lakhs per annum. The statistics of roads maintained by District Boards have not been furnished. It is needless to dilate on the great advantages which the spread of communications have brought to Berar and facilitated its development.

70. *Irrigation.*—Irrigation is rare in Berar except for garden crops, which are irrigated almost entirely from wells.

71. *Famines in Berar.*—Berar was for many years considered to be specially favoured by nature; and as recently as 1893 it was

officially reported that no programme of relief works was required, as the province was immune from famine. The administration was thus utterly unprepared to cope with the distress arising from scarcity when in 1896 the crops partly failed.

Scarcity and famine in Berar, as in most parts of India, are due to the failure of the monsoon. The Melghat is more liable to famine than any other part of Berar, owing to the comparative poverty of the soil and the thriftlessness of the aboriginal cultivators. The indications of famine have been generally slower to declare themselves in Berar than elsewhere, and the first warning of the calamity has been a sudden rise in the price of grain, owing to exports. The partial failure of the crops and the appearance of wanderers in search of work are the next symptoms. In the famine of 1899-1900 immigration from the Nizam's dominions where relief measures were imperfect, was so extensive as seriously to embarass the administration of Berar. Had the history of Berar been more carefully studied "it is probable that the optimistic views held in 1893, would never have found expression; for, though the province may have been, on the whole, more fortunate than other parts of India, there is ample evidence that it has, in the past, suffered severely from famine.". We obtained statistics of famine relief expenditure incurred by the British Government. We should however mention that the expenditure incurred up to the year 1901-02 amounting to Rs. 141 lakhs was adjusted by the Nizam's Government partly at the time of payment of the annual surplus and partly out of the rent of 25 lakhs payable from the 1st April 1903.

Interest on Capital Outlay.

72. As in the case of other ceded areas we had intended calculating the interest on the capital outlay on buildings and roads, irrigation and famine relief works expended from the time of the assignment. After a careful examination of the position, however, we have established the fact that up to the year 1902 the surplus paid to His Exalted Highness the Nizam took into account all outlay by the British Government in this area, and we therefore, consider that it would not be correct to charge interest on capital outlay up to 1902. Since that year the capital outlay on buildings and roads and the outlay on famine relief is not very large and in any case calculations, on which a quit rent of Rs. 25 lakhs payable from that year to His Exalted Highness the Nizam, was based, show that the requirements of ordinary works expenditure on buildings and roads incidental to administration were included on the expenditure side. We append, however, for information a statement (No. XVIIII) showing the outlay incurred in the past on buildings, roads and famine relief.

Results of valuation.

73. The details by heads of account of the average revenue and expenditure of Berar, including proportionate overhead charges, will be found tabulated in statement No. XVII. The result may be summarised as follows:—

(a) Central.

	Rs.
(*i*) *Indirect**	
Revenue	44,38,300
Expenditure	1,51,700
(*ii*) *Direct*†	
Revenue	10,30,000
Expenditure	29,68,400‡
Total Revenue	54,68,300
„ Expenditure	31,20,100
Surplus	23,48,200

(b) Provincial.

Revenue	2,00,02,750
Expenditure	1,55,68,650
Surplus	44,34,100

	Revenue.	Expenditure.
	Rs.	Rs.
*Customs	36,04,200	76,700
Salt	6,23,700	75,000
Imperial excises	2,10,400	..
Totals	44,38,300	1,51,700

†Represents revenue and expenditure under other heads than those shown as "Indirect".

‡This figure includes the annual payment of Rs. 25 lakhs made to H. E. H. the Nizam as quit-rent for Berar.

CHAPTER VIII.

Concluding Remarks—Nizam's Cessions.

74. We summarise below the final result of our valuation of all the territories ceded and leased by the Nizam :—

(1) *Cessions in Madras* :—

	Rs.
(*a*) Central Surplus	59,08,500
(*b*) Provincial Surplus	9,98,200

(2) *Cessions in the Central Provinces* :—

	Rs.
(*a*) Central Surplus . .	18,200
(*b*) Provincial Surplus	9,000

Total of (1) and (2) :—

(*a*) Central :—	59,26,700
(*b*) Provincial :—	10,07,200

(3) *Berar* (*leased territory*) :—

(*a*) Central Surplus	23,48,200
(*b*) Provincial Surplus	44,34,100

The above figures do not take into account interest on the various items of capital outlay which are summarised in the statement on next page. See also paragraphs 22 to 28.

Of the above figures of "central surplus", the following net amounts are derived from "Customs", "Salt" and "Imperial excises" :—

Head.	Madras.	Sironcha.	Berar.
	Rs.	Rs.	Rs
Customs	41,63,300	11,300	35,27,500
Salt	10,76,700	4,600	5,48,700
Imperial Excises	2,71,200	1,700	2,10,400

Area.	Irrigation		Buildings.		Roads.		Famine Relief (*d*)				Total.	Remarks.
	Outlay.	Interest.	Outlay.	Interest.	Outlay.	Interest.	Outlay on Roads.	Other Works Outlay.	Total Outlay.	Interest.	Interest.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
I.—Madras	(*a*) 9,68,000	48,400	(*b*) ..	(*b*) ..	72,11,500	2,84,300	2,41,50,280	81,61,029	3,23,11,309	10,96,000	14,28,700	
II.—Central Provinces—Sironcha	..	..	76,200	2,600	4,46,900	15,100	..	..	3,02,200	10,200	27,900	
III.—Berar	..	..	1,28,19,000	*nil*	1,09,32,100	*nil*	..	..	1,24,82,400	*nil*	*nil*	(*c*)

(*a*) Includes Works for which Revenue accounts are kept and Works for which no Capital or Revenue accounts are kept.
(*b*) Included in the figures under Roads.
(*c*) No interest has been calculated in the case of Berar—see paragraph 72.
(*d*) Does not include gratuitons relief.

75. *Discussion with representatives of H. E. the Nizam's Government.*—We wish to mention that His Exalted Highness the Nizam's Government had desired to associate their representatives with the Committee in case a local enquiry became necessary, and they presumed that in any case a full opportunity would be given to them to scrutinize the figures sent in by the Local Governments. A copy of the statements and other information received from the Madras Government together with our comments on those statements for the further consideration of the Madras Government, was accordingly sent to His Exalted Highness the Nizam's Government through the Resident. They were also invited to send their representatives to Madras, where we were proceeding in December 1930, to examine the details in consultation with the Local Government, the Accountant General and others, in case they desired to be present during our discussions and the examination of materials in Madras. The Nizam's Government replied that they were unable to send any officers at that time, owing to the officers concerned being then in England at the first sitting of the Round Table Conference. We were, however, invited by the State to visit Hyderabad on our way back from Madras for informal discussions. We felt, however, that it would be better to visit Hyderabad when we had obtained also the required statistics and figures in respect of the areas situated in the Central Provinces, namely, Berar and Sironcha. We, therefore, decided to postpone our visit to Hyderabad till after our projected visit to Nagpur. but the collection of the necessary information with regard to the ceded areas in the Central Provinces took a very long time and was completed by correspondence, and our visit to Nagpur and Hyderabad did not materialise. When the figures relating to the Hyderabad ceded areas were nearly ready we were extremely pressed for time and could not proceed to Hyderabad much as we had desired to do so. We therefore, invited His Exalted Highness the Nizam's Government early in October 1931 to send their representatives to Simla to enable us to explain to them the data collected and the calculations made by us before we completed our Report; but the Nizam's Government at that stage replied in effect that as the Committee were unable to visit Hyderabad when the matters at issue could have been adequately gone into by the several advisers to the Government, they considered that no substantial advantage would be gained by deputing representatives to Simla with the restricted object proposed. His Exalted Highness's Government intimated that they would reserve their "scrutiny and criticism of the facts and figures to be presented by the Committee until a later stage and in any case until the return of the Hyderabad Delegation from London." We should add that we would have been able to explain to the Hyderabad representatives whatever material we had collected and worked upon in the same detail in Simla as in

Hyderabad if we had proceeded there. We might also add that our visit to Gwalior and Baroda was primarily for settling difficulties which arose in connection with identification, which happily did not arise in the case of the Hyderabad Cessions.

CHAPTER IX.

Territories ceded by the Chief of Sangli.

76. **Historical Summary.**—The Sangli cessions date from the time of the overthrow of the Peishwa in the early part of the nineteenth century. At that time Sangli was held by the Patwardhans, one of the three large families, forming the Southern Mahratta Jagirdars. During the latter part of the Peishwa's rule the power of the Patwardhans had for some time excited the jealousy of the Peishwa who attempted to strip them of their rights. Rebellion was several times threatened and at last, in 1812, the Patwardhans asked for the interference of the British Government. Through the mediation of Montstuart Elphinstone the Patwardhan family, together with the other Jagirdars of the Southern Mahratta Country, were secured in their possessions on condition of rendering the stipulated service to the Peishwa, and the latter engaged to abstain from interference with their administration.

At the time of the Peishwa's overthrow engagements were concluded with the Jagirdars in 1819, by which the number of horsemen they had previously been required to furnish was reduced to one-fourth and in lieu of such service cash was to be paid at the rate of Rs. 300 for each horse, or land to that value was to be assigned. The Chief of Sangli decided to cede lands instead of furnishing a contingent of 450 horse, and he therefore gave up lands yielding Rs. 1,35,000, *vide* the schedule at Appendix III.

77. In this connection we should like to state an apparent difference between the case of the Sangli cessions and those made by Hyderabad or Gwalior for the maintenance of a subsidiary or a contingent force. In the case of the latter States, the cessions comprise territories ceded partly for the maintenance of a subsidiary force by the British Government mainly for the protection of the state, and partly for meeting the cost of a contingent force which it was obligatory for the State to maintain for co-operation with the British forces in the event of the latter going to war with other powers. In course of time the contingent forces were taken over by the British Government for management and were indeed merged in the subsidiary forces (*cf.*, Article 8 of the 1860 Treaty with Scindhia, page 86 Aitchison's Treaties, Vol IV), or were abolished on the British Government merely guaranteeing protection (*cf.*, Memorandum of Agreement with the Nizam, dated 18th December 1902, page 165 Aitchison's Treaties, Vol. IX—1929 edition). In either case, the contributions whether for a subsidiary force or for a contingent were for defence purposes, and we feel that they have been rightly

included in the Schedule of cessions to be valued by us. The case of Sangli is somewhat analogous to the contribution to a contingent force, but there is one essential difference. The territory held by Sangli was a "Jagir" granted by the Peishwa for certain stipulated service. The value of the Jagir was calculated at Rs. 6,35,000 (roundly) and for this he was liable to a service of 1,920 horse, *vide* foot-note to page 26 Bombay Government Selections No. CXIII (New Series). In July 1812 the British Government by the Agreement of Punderpoor, (*vide* pages 267-8 Aitchison's Treaties, Vol. VII) guaranteed along with other Jagirdars, Sangli's integrity and non-interference from the Peishwa on the condition of his rendering the stipulated service. After the Peishwa's overthrow the contingent was reduced to 450 horse—one-fourth of the number for the maintenance of which the Chief of Sangli held lands, and in view of the Chief's prejudices to render service, he was permitted to cede territory in lieu of service as explained in paragraph 76. If the tenure of the Jagir was itself dependent on the rendering of the stipulated service, or if the Jagir was held in consideration of the service, the question would arise whether it would be strictly correct to regard the Sangli cessions on the same basis as those made by independent sovereign States. On the other hand, it is clear that the British Government were anxious in those difficult times not to interfere with the Southern Mahratta Jagirdars but to maintain their integrity. Having regard to this, it would be difficult to draw any distinction between the Sangli cessions and those made by other States in lieu of a contingent force. We have felt bound to state this aspect of the cessions.

78. For purposes of valuation we have dealt with the Sangli cessions separately, *i.e.*, according to the Districts in which they are situated, *viz.* :—Dharwar, Belgaum and Bijapur, all in the Bombay Presidency.

Sangli Cessions in Dharwar District.

79. **Description.**—Items 1, 2, 4 and 5 of the statement of cessions at Appendix III are all situated in the Dharwar District of Bombay Presidency, *viz.* :—

(*a*) Pargana New Hubli	. . . . .	47 villages.
(*b*) Pargana Turus	. . . . .	50 „
(*c*) Pargana Bumegutta	. . . . .	11 „
(*d*) Sardeshghat of Gopunkop	. . . . .	5 „

a total of 113 villages, valued at the time of the cession at Rs. 1,19,048.

As the Collector of the District found it impossible to trace all the above villages from his records he accordingly addressed the Dewan of Sangli in the matter. The Dewan, we have been informed, after consulting the list of present villages in the

Talukas of Hubli, Kalghatgi and Bankapur, furnished the Collector with an authentic list which put the identity of the majority of the villages beyond doubt. The identity of 5 villages *viz.*, (1) Gudigol Yellapur, (2) Gurankop, (3) Vadigeri, (4) Yellapur Khurd (Inam) (5) Hulgankop, was obscure but the Collector has traced them with some difficulty and furnished particulars in regard to 104 villages (including the Sardeshghat of Gopunkop). As this was nine villages short of the total shown in the schedule appearing at page 273 of Aitchison's Treaties, Vol. VII, we made further enquiries and found that the difference was due to the number 113 including 9* "Mazzas" or hamlets, as regards which we were informed, no separate accounts were kept, the income and expenditure of these being included in the villages to which they were attached. All but one of these hamlets was traced by the Collector.

80. **Population.**—The population of the ceded villages is stated to be 37,597 which is approximately 3·5 per cent. of the District population. This figure, however, does not include the population of three villages, *viz.* :—Bidnal, Virapur and Yellapur as for census purposes these are merged in the Hubli Borough. The difference on this account, however, would be negligible. Figures of revenue and expenditure for these villages have however been furnished.

The area is industrially backward there being no large towns among the ceded villages, nor any factories or workshops worth mentioning.

81. **Sardeshghat of Gopunkop.**—We have been informed that the five villages shown against "Sardeshghat of Gopunkop" did not originally belong to the Chief of Sangli, and that what was ceded to the British Government was the right of the Chief to certain revenues and "haks" of those villages. As, however, we have been unable to ascertain exactly what proportion of the revenues of these 5 villages comprised the right of the Chief, we have treated all the villages as if they had originally been ceded. We feel that the difference on this account would be immaterial and cannot affect the result to any extent. The gross value of the cession made under this head in 1819 was Rs. 14,400 (roundly) and the net Rs. 13,000 (roundly). It is apparent that the Chief's rights should have embraced practically the entire revenue, for so large an amount to accrue from only five villages. The revenue and expenditure of the five villages in question are merged in the figures we have given for cessions in Dharwar.

82. **Results of valuation.**—We have made a careful examination of the figures of revenue and expenditure furnished to us by the Collector. We have found that under the revenue heads

*The number of hamlets was originally 10, but one was converted into a village.

"Land Revenue", "Excise", "Stamps", "Forest" and "Registration" the actual revenues of the villages have been reported by the Collector. Under "XVII—Administration of Justice" we have taken on a population basis, a proportion of the district revenue, from figures furnished to us by the Accountant General, Bombay. Similarly under the heads "Jails", "Education", "Medical" and "Public Health" we have taken a proportion of the district revenue based on population. Under "Agriculture" we have taken a proportion of the agricultural and veterinary revenue of the District in the proportion of land revenue accruing from the ceded villages, while under "Co-operative Societies" we have taken a proportion based on population.

Under expenditure heads the Collector has shown a sum of Rs. 53,200 against "5—Land Revenue". As the expenditure for the whole of the Dharwar District under "5—Land Revenue", according to figures furnished by the Accountant General, is approximately Rs. 76,000 per annum, it is obvious that the cost of collection of land revenue from the ceded villages, can not be Rs. 53,200 especially when the Land Revenue itself is only ·5 per cent. and the population 3·5 per cent. of the district figures. Besides this the Collector has allocated a sum of Rs. 33,850 under 22—General Administration, and it is obvious that there is an element of double charge. As the Collector's figure under "5—Land Revenue" undoubtedly takes into account a proportionate share of "General Administration", instead of taking the Collector's figure we have taken a proportion of the entire district expenditure under the former head on the basis of land revenue collected in the ceded villages. As regards "22—General Administration" we have taken a proportion of the district expenditure on the basis of population of the ceded areas. The result under "5—Land Revenue" is Rs. 3,800 and under "22—General Administration" Rs. 41,000 roundly. Other changes in the Collector's statements of expenditure are of minor importance and follow generally the principles enunciated by us in Chapter II.

83. The result of our final calculations of the Dharwar cessions will be found tabulated in the Statement No. XX.

Under "Central" heads the result is :—

	Rs.
Revenue	31,000*
Expenditure	1,600†

Indirect—	Rs.
Customs	17,700
Salt	7,600
Imperial excises	2,600
Total	27,900
Direct—	
Income-tax	3,100
†Customs	400
Salt	900
Taxes on Income	300
	1,600

Under 'provincial' heads the result is :—

	Rs.
Revenue	2,22,406
Expenditure	1,58,700

The above figures do not include the addition on account of "overhead" and other general charges which have been added for the Sangli ceded territories situated both in the Belgaum and Dharwar Districts. These are detailed in the Statement No. XX. We have not included any expenditure on account of Survey and Settlement of these villages as no information in regard to this was forthcoming.

Past outlay on Irrigation, etc.

84. **Irrigation.**—The only irrigation in this area is by tanks. We have been furnished with particulars of the amounts spent from time to time on the repair and maintenance of these tanks. The total of this expenditure amounts to Rs. 1,14,465, and we have calculated the average annual expenditure according to the number of years over which this expenditure was spread in each case. The average amounting to Rs. 2,900 p. a. has been charged under the head '15—Irrigation'. The only past outlay incurred on *original works* was a sum of Rs. 2,304. The interest on this figure being only Rs. 76, we have ignored it.

85. **Buildings.**—There are two district bungalows at Trimalkop and Tadas and one Rest House at Narayanpur erected from Government funds. The recorded value of these is given as Rs. 10,201, 3,838, and Rs. 3,159 or a total of Rs. 17,198 or Rs. 17,200 roundly. The interest on this expenditure would amount to Rs. 600 roundly. (*Vide* Statement No. XXI).

86. **Roads.**—We are informed that the total length of the metalled and unmetalled roads in this ceded area is 29 miles and 248 feet, and 2 miles 7 furlongs and 330 feet respectively, and the cost of their construction at the rate of Rs. 10,000 and Rs. 5,000 per mile respectively, would amount to Rs. 3,05,200 roundly. The interest thereon has been calculated at the flat rate of 5 per cent. and works out to Rs. 15,300. The average cost of maintenance has been charged under "41—Civil Works".

87. **Famine.**—There is no local record of any expenditure on this account in the ceded area. We find, from the Famine Report of the Bombay Presidency for the years 1899-1902 that there was no expenditure in the Dharwar District on famine relief works or on gratuitous relief. In fact according to this Report the Dharwar District seems to have escaped the ravages of that great famine.

Sangli cessions in Belgaum.

88. **Description.**—According to the Schedule at page 273 of Aitchison's Treaties, Vol VII (*vide* Appendix No. III) seven villages only were ceded, including a hamlet "Majra" under the heading Shahapur pargana. In connection with the identification of these villages, however, we were informed by the Bombay Government that 8 villages and not 7 were originally ceded from the Shahapur pargana. This is borne out by Regulation No. VII of 1830 published by the Government of Bombay; and the Commissioner of the Central Division of Bombay (Alienation Branch at Poona) has also verified that 8 villages were ceded to the British Government. The villages in question are:—

1. Kudchi
2. Kanabargi.
3. Chandanhosur.
4. Dhamne.
5. Muchandi.
6. Yuldail (now shown as Yalebail).
7. Modge.
8. Chandgad.

All these are situated in the Belgaum taluka of Bombay Presidency. The gross revenue at the time of cession, consisting only of Land Revenue was Rs. 9,322 and the cost of administration Rs. 633 leaving a net revenue of Rs. 8,689 (*vide* Appendix No. III.)

89. **Present Revenue and Expenditure.**—The present revenue and expenditure on account of these villages under the several heads of account, calculated in consultation with the Collector of Belgaum will be found in Statement No. XX. Under "Central" heads, apart from the small figure of Rs. 800 which represents net revenue under "Income-tax" the revenue and expenditure figures are those calculated by us in respect of "Customs", "Salt", and "Imperial excises" as explained in paragraph 11.

90. Under "provincial" heads the only direct revenue is derived from "Land Revenue", "Excise" and "Forest".

Under the other revenue heads a share of the district revenue has been apportioned on the basis of population. On the expenditure side, the figure under "5—Land Revenue" includes the proportionate share of the district expenditure under "22—General Administration"; we find that the figure which was worked out by the Collector, had been obtained by taking a proportion of the district expenditure under "5—Land Revenue" on the basis of actual revenue, and of the district expenditure under 22—General Administration on the basis of population. Apart from this the

figures of the district or the taluka have been apportioned to the ceded area generally on population basis. The figures furnished by the Collector included a proportionate amount for pensionary liability, and we have therefore, added nothing on this account except in respect of the provincial overhead charges.

Under "central" heads the revenue is Rs. 9,000* and the expenditure Rs. 300 only while under "provincial" heads, the figures are :—

	Rs.
Revenue	53,400
Expenditure	33,500

(excluding Provincial overhead charges).

91. **Survey and Settlement.**—We have been informed that a sum of Rs. 965 represents the total proportionate expenditure on the last revision settlement. No information as to the cost of other settlements is forthcoming. The amount of Rs. 965 divided over a period of thirty years, the normal period of a settlement, is a small figure which we have ignored.

Past Capital outlay.

92. **Irrigation.**—Except for some 14 tanks situated in the vicinity of the ceded villages, for which no capital or revenue accounts are kept, there is practically no other irrigation in this area. A sum of Rs. 15,000 approximately was estimated to have been spent by the P. W. D. on the maintenance and repairs of the tanks since the time of the cession; but in the absence of particulars of capital outlay we have not calculated anything by way of interest. A sum of Rs. 200 roundly has been included in the

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	Rs.
**Indirect*—	
Customs	5,700
Salt	1,900
Imperial Excises	600
Total	8,200
Direct—	
Income tax	800
Total	9,000

ordinary annual expenditure under "Irrigation" (*vide* Statement No. XX). This represents the average of the expenditure incurred on these tanks during the last three years.

93. **Buildings.**—There are no Government buildings in this ceded area.

94. **Roads.**—A portion of the Belgaum-Korkop road runs through the ceded villages. We were informed that this is a metalled road and that the average capital cost of construction per mile may be taken at Rs. 3,300. The estimated outlay on 2 and 5/8th miles of this road running through the villages is Rs. 8,660 and the interest on this amounts to Rs. 300 per annum. *vide* Statement No. XXI.

95. **Famine Relief.**—We have been informed that there is no record of any famine relief expenditure incurred in the ceded villages. We feel, however, that it was unlikely that these villages did not benefit in some way from the expenditure incurred in the great famine of 1890-1902 which extended over practically the whole of the Bombay Presidency. We have accordingly calculated a proportion of the expenditure incurred on famine relief during that famine in the Belgaum District, based on population. The estimated share of the ceded villages of the Famine expenditure amounts to Rs. 6,400 on relief works and Rs. 900 on gratuitous relief. Particulars of other famines are not available. Interest at the rate of 3·3252 on the famine works expenditure of Rs. 6,400 amounts to Rs. 200 roundly. Interest on the gratuitous relief expenditure would be negligible. We have no information in regard to any other famines.

Sangli cessions in Burdol.

96. In this case what was actually ceded by the Chief of Sangli was only the "Chauthai Amal" or right to a certain share of revenue and not the villages themselves. The position was examined by the Commissioner of the Central Division, Poona, from the records of the Alienation Office and is described by him briefly as follows :—

The ancestors of the Chief of Sangli used to receive the "Chauthai Amal" from 30 villages of the Pargana in question, while the Peishwa received the jagir and Sardeshmukhi Amal from those villages. From a statement for 1773 it appears that the "Chauthai Amal" amounted to Rs. 11,696-3-0. Instead of having this amount paid from the revenue of the 30 villages referred to, a share in the land revenue of the following 16 villages

from that pargana equal in value to the "Chauthai Amal" was assigned by the Peishwa to the ancestors of the Chief of Sangli :—

Name of village.	Total Land Revenue.	Land Revenue assigned to the Chief of Sangli in lieu of the former Chauthai Amal.	Jagir Amal not assigned to the Chief of Sangli.
	Rs. A. P.	Rs. A. P.	Rs. A. P.
1. Nivargi	1,050 0 0	525 0 0	525 0 0
2. Yelgi	115 0 0	28 12 0	86 4 0
3. Nir-Ankalgi	1,639 8 0	204 15 0	1,434 9 0
4. Rewatgaon	2,800 0 0	2,800 0 0	..
5. Shirdhon	1,000 0 0	1,000 0 0	..
6. Boblad	800 0 0	800 0 0	..
7. Halhalli	800 0 0	800 0 0	..
8. Nimbargi	1,600 0 0	800 0 0	800 0 0
9. Nandargi	800 0 0	400 0 0	400 0 0
10. Sankh	600 0 0	300 0 0	300 0 0
11. Kanur	2,000 0 0	1,000 0 0	1,000 0 0
12. Bardol	2,000 0 0	500 0 0	1,500 0 0
13. Satalgaon	1,500 0 0	375 0 0	1,125 0 0
14. Govindpur	525 0 0	131 4 0	393 12 0
15. Umraj	4,000 0 0	1,000 0 0	3,000 0 0
16. Hathalli	1,650 0 0	1,031 4 0	618 12 0
Total	22,879 8 0	11,696 3 0	11,183 5 0

97. The share due to the ancestors of the Chief of Sangli from the *first 3 villages* referred to above, seems to have been assigned by him in inam to certain individuals, while the share due to him from the remaining 13 villages amounting in the aggregate to Rs. 10,937-8-0 was ceded by him to the British Government in 1820. The number of villages, however, has been shown as 16 in the statement at page 273 of Aitchison's Treaties, Vol. VII and Appendix No. III, and this is probably incorrect.

Note.—The Sardeshmukhi Amal amounting to 12 1/2 per cent. recoverable from the above villages was reserved by the Peishwa. It was levied at the above percentage on the total land revenue of each of these villages.

This figure of Rs. 10,937/8/0 representing revenue assigned by the Chief of Sangli in respect of 13 villages tallies with that given in Aitchison's Treaties, Volume VII, page 273. In view of the fact that a share of the land revenue alone was ceded, we have confined our valuation in this particular case to the head 'V—Land Revenue' on the revenue side. On the expenditure side, we have estimated the expenditure on account of these villages under the heads '5—Land Revenue' and '22—General Administration'. We feel justified in taking into consideration the head '22—General Administration' as the expenditure charged under that head, namely, charges of District Administration, Taluka Establishment, etc., are closely related to revenue administration. The total revenue and expenditure under these heads for the 13 villages in question are as follows :—

	Rs.
Revenue :—V—Land Revenue	31,080
Expenditure :—5—Land Revenue	2,464
22—General Administration	7,200
Total Expenditure .	9,664
Surplus .	21,416

98. On the basis of Sangli's original share in the villages and the total value of the villages at the time of the cession the fraction of the surplus which should be credited to Sangli would be 10,937 divided by 20,075 or approximately 54·4 per cent. The credit on account of the ceded rights in Bardol Pargana would therefore, be 54·4 per cent. of Rs. 21,416 or Rs. 11,600.

Summary.

99. The final result of our valuation of all the Sangli cessions including a share of the overhead charges of the Presidency which we have added in Statement No. XX may be summarised as follows :—

(a) **Central.**

(i) Indirect.

	Revenue.	Expenditure.
	Rs.	Rs.
Customs	23,400	500
Salt	9,500	1,100
Imperial Excises	3,200	..
Total .	36,100	1,600
Net surplus	34,500	

(ii) Direct.

	Rs.
Revenue	3,900
Expenditure	3,100
Net surplus	800

(b) Provincial.

(i) Dharwar and Belgaum villages.

	Rs.
Revenue	2,75,800
Expenditure	2,57,300
Net surplus	18,500
(ii) *Burdol* (net)	11,600
Total Provincial surplus	30,100

The above figures do not take into account interest on items of Capital outlay which are summarised in the Statement No. XXI, and which total Rs. 16,400, on past outlay on buildings and roads and famine relief.

CHAPTER X.

Baroda Cessions.

100. **Brief history of events leading to cessions of territories by the Gaekwar to the British.**—Anand Rao, the eldest legitimate son of Govind Rao, succeeded as Gaekwar in September 1800. He was of weak intellect and his position was soon disputed by his illegitimate brother Kanhoji and the latter's old ally Malhar Rao. At the time of the accession of Anand Rao the Arab mercenaries, who were originally brought into the State by Fateh Singh Rao in distrust of his own soldiery, had quickly made themselves masters where they had been introduced as armed servants. Large additions to their numbers had been made by Govind Rao and Anand Rao. All the fortified posts throughout the State were held by them at the time of Anand Rao's accession. These mercenaries were ready to fight for any individual or party who would make them the most fair promises or who seemed to them most likely to assure the continuance of privileges already in their possession or their enlargement. Anand Rao and his Minister Raoji Appaji were actually afraid of the Arabs, whom they had used for the suppression of Kanhoji. Both Anand Rao and his rival Kanhoji's party appealed to the Bombay Government. When Raoji Appaji, on behalf of Anand Rao Gaekwar, threw himself on the protection of the British Government, he agreed on the 15th of March 1802 to receive a subsidiary force from the Bombay Government, and to cede the Chauth of Surat and the pargana of Chaurasi on being supported against Malhar Rao (*vide* pages 31-33 Aitchison's Treaties, Volume VIII). Kanhoji's party offered in addition the surrender of Chickly. The Bombay Government decided to act in favour of Anand Rao, and in April 1802 a force from Cambay entered Kadi and established Anand Rao's authority after defeating Malhar Rao. This was the first of the many services rendered to the Baroda State by the Bombay Government, who did not delay to claim an ample reward.

101. **Cessions of 1802.**—After the reduction of Malhar Rao, the Convention of the 15th of March 1802 was reduced to a formal treaty confirmed by the Gaekwar in a separate written agreement on the 29th of July 1802 (*vide* pages 33-35 Aitchison's Treaties, Vol. VIII). The Convention of the 15th March 1802 contained a stipulation, which was confirmed by subsequent engagements, that the British Government should assist the Gaekwar in reducing his Arab mercenaries. These troops had become all powerful in his territory and even kept the Gaekwar in arrest. They cost

the State about three lakhs a year, but the Gaekwar was powerless to discharge them as he owed them arrears of pay amounting to Rs. 29 lakhs, and the current revenues of the year were mortgaged. The money required for this purpose was advanced to the Gaekwar, by the British Government on territorial security. The reduction of the mercenary troops was not, however, effected without bloodshed. After this the Gaekwar agreed to receive a subsidiary force and ceded for its maintenance districts yielding Rs. 7,80,000 (*vide* Agreement with Anand Rao in 1803 supplementary to the Treaty of March and June 1802, pages 57-58 Aitchison's Treaties, Vol. VIII). All these engagements were subsequently consolidated in the Definitive Treaty of 21st April 1805 by which also the subsidiary force was increased; territories and funds yielding Rs. 11,70,000 were ceded for its support; and lands yielding Rs. 12,95,000 were assigned for the payment of the Gaekwar's debts to the British Government, which amounted nearly to Rs. 41 lakhs. The Gaekwar bound himself to submit his pecuniary disputes with the Peishwa to the arbitration of the British Government; and generally his relations with the British Government were defined (*vide* pages 61-67 Aitchison's Treaties, Vol. VIII). By the third Article of this treaty a subsidiary force of 3,000 regular native infantry, with one Company of European Artillery, and two Companies of gun-lascars was to be stationed in the Gaekwar territory, and to be supplied with the necessary military equipment.

By the fourth Article, the subsidiary force was at all times to be ready to execute services of importance, such as the protection of the Gaekwar's person, the chastisement of rebels, and a part of it was, when the English Government thought such a measure necessary, to proceed to Kathiawar.

By the fifth Article, the Gaekwar ceded in perpetual sovereignty to the Hon'ble Company territories and funds as follows in payment of the whole expense of the subsidiary force :—

	Rs.
The Pargana of Dholka	4,50,000
,, ,, ,, Naryad	1,75,000
,, ,, ,, Vijapur	1,30,000
,, ,, ,, Mattur	1,30,000
,, ,, ,, Monde	1,10,000
The Tappa of Karree	25,000
The Kim Katodra	50,000
Warat on Kathiawar	1,00,000
Total	11,70,000

By the sixth Article the previous gifts of Chaurasi, Chickly, Surat Chauth and Kaira were confirmed to the Hon'ble Company

in perpetual sovereignty. Article seven provided for certain territorial and other guarantees for loans advanced by the Hon'ble Company.

We have taken account of the cessions made for the subsidiary troops under the fifth Article of the Treaty, in our calculations after making allowance for subsequent exchanges as will be shown later.

102. **Additional cessions of 1808.**—After several years' experience, it had been found that the cessions of territory for the payment of the subsidiary force did not produce the amount of revenue calculated. The Gaekwar made good the deficiency as follows (*vide* memorandum dated 1808 on pages 69-71, Aitchison's Treaties, Vol. VIII and pages 144 to 147 of "the Guicowar and his relations with the British Government" by Lt.-Col. R. Wallace) :—

	Rs.	A.	P.
(1) Release of the Warat of Mir Kammaluddin on Neryad.	50,000	0	0
(2) Revenues of Dumalla or alienated villages in Parganas already ceded to the Company, since released from owners and transferred to the Company.			
(*a*) In Dholka	15,800	0	0
(*b*) In Mohuda or Monde	13,766	15	0
(*c*) In Matar	9,250	0	0
(*d*) In Bijapur (Vijapur)	6,702	0	0
(3) The Jama of Sokra, Sadra, Malataj, and Setra after excluding the jaidad to the Kaira Fort.	2,400	0	0
(4) Rungar Ghaut	3,750	0	0
(5) Bhownuggar (Bhavnagar) Tribute . . .	74,500	0	0
Total .	1,76,168	15	0

The effect of the cession of items (1) to (3) was to complete the transfer of the Parganas of Dholka, Matar, etc., ceded by the Treaty of 1805 without the reservations implied by the retention of villages which still paid revenue either to the Gaekwar or to his Jagirdars. We shall deal later with the significance of items (4) and (5).

103. **Events leading to the Treaty of 1817 and additional Cessions of 1817.**—By the treaty of Poona 1817 (Aitchison's Treaties Vol. VI, pages 64-72), the Gaekwar became independent of the Peishwa, who renounced all future claims against the Gaekwar, and compromised past claims for an annual sum of Rs. 4 lakhs. The Peishwa also leased the "Ahmedabad farm" in perpetuity to the Gaekwar for Rs. 4½ lakhs per annum. In November of the same year the British Government entered into a supplementary treaty with the Gaekwar, *vide* pages 72-78, Aitchison's Treaties, Vol. VIII. This treaty was styled Supplemental to the treaty of 1805

By the first Article of this Supplemental Treaty, the Gaekwar subsidized an additional force of one battalion of native infantry of not less than 1,000 men and two regiments of native cavalry of the same strength as the cavalry regiment belonging to the Poona subsidiary force.

By the second Article, the subsidiary force was to be at all times ready to execute the services expressed in the fourth Article of the Treaty dated 21st April 1805, and with the exception of one regiment of infantry all might be marched against an enemy beyond the Gaekwar's dominions. This force was therefore, now fixed at 4 regiments of infantry at 1,000 or 5 regiments at 800 strong, 2 regiments of native cavalry (1,000 men) and one company of European artillery, with a proportion of gun-lascars, with necessary ordnance and other stores.

By the third Article, the Gaekwar ceded all the rights acquired by the farm of Ahmedabad in perpetuity to the Company for the regular payment of the augmented subsidiary force.

By Article four the Parganas of Dubhoy, Bahadurpore, and Sowlee, belonging to the Honourable Company, were exchanged for the Gaekwar's share of the city of Ahmedabad and a portion of the Pargana of Petlad, the Gaekwar retaining his fort or havelee and the dependant district of Duscoorae (Daskroi).

By the 5th Article, in consideration of advantages in the above exchange accruing to the Gaekwar, he agreed to assign territory near Surat or in Petlad in exchange for the Moghulaee claims of the Company in the Surat Attaveesee.

By the 6th Article, the Pargana of Vijapore was exchanged for other districts of equal produce, particularised in a separate list on page 78, Aitchison's Treaties, Vol. VIII.

By Article eight, the Gaekwar bound himself to maintain a body of 3,000 effective cavalry, "to conform to the advice and suggestions of the British Government relative to the formation and equipment of the contingent of horse, its regular monthly payment, the condition of its arms and accoutrements, according to the customs of the Gaekwar Government".

An additional article was subsequently affixed to this treaty on the 2nd October 1818 (*vide* page 79, Aitchison's Treaties, Vol. VIII), by which, in lieu of the cessions specified in the 4th article of the treaty in exchange for the districts of Dubhoy, Bahadurpore and Sowlee, it was determined to assign to the Honourable Company the Gaekwar's Duscoorae inclusive of Domalla and Inam assignments, with the Havelee in the city, and the cusba of Mota, and the Pargana of Tarkeshwar in the Surat Attaveesee as specified in the detailed account of territories and rights so exchanged at page 78 of Aitchison's Treaties, Vol. VIII; also the Gaekwar rights in the cusba of Omrut (Umret) were exchanged for the Company's rights in the cusba of Petlad.

104. The funds assigned and territories ceded in perpetual sovereignty under article 3 of the Supplemental Treaty of 1817 to provide for the payment of the additional troops subsidized are as follows :—

Districts comprising the perpetual farm of Ahmedabad ceded and accepted at net Rs. 12,61,969-2-5, subject to all the conditions of the farm.

Half of the city of Ahmedabad, Peishwa's Duscoorae, Pargana Beerumgaum (Viramgam)	Net Rupees 12,61,969-2-5
Prantij and Peishwa's share in Hursol and Modassa, Punch Mahals as follows :—	
Mahmoodabad	
Alleena, or otherwise Thamna . .	
Thasra	
Untrolee	
Balasinor and Virpur	
Half of the town and Pargana of Petlad .	

A Schedule of the districts exchanged with the Gaekwar Government including the exchange of the Pargana of Vijapur as set forth in articles 4-6 of the Supplemental Treaty is appended to this report, *vide* Appendix No. V.

105. **Gaekwar's Contingent.**—By the 8th article of the treaty of 1817, the Gaekwar was bound to maintain a body of 3,000 effective cavalry to co-operate with the subsidiary force. The history of this force and the arrangements made for its maintenance are narrated on pages 9-10 of Aitchison's Treaties, Vol. VIII. According to the latest agreements with the British Government, the contingent force has been disbanded in consideration of an annual money payment of Rs. 3,75,000 to the British Government. We have given credit for this sum in our account of tributes, *vide* Table No. XV (item 2) in our earlier report.

106. **Consolidated Schedule of Baroda Cessions.**—A consolidated schedule of the territories and funds ceded by the Gaekwar for the maintenance of the subsidiary force under the treaties of 1805 and 1817, was prepared and forwarded to the Government of Bombay and the Resident at Baroda for verification and collection of the data required by the Committee for their valuation. The Resident at Baroda and the Bombay Government were also asked to verify and collect data in respect of the additional assignments referred to in the memorandum of 1808 (pages 69-71 of Aitchison's Treaties, Vol. VIII). A consolidated schedule of the cessions and assignments will be found at Appendix No. IV (see also paragraph 112).

CHAPTER XI.

Identification of Baroda cessions and of territories to be excluded from valuation.

107. **Identification of cessions.**—The Collectors, who were requested to furnish various statistics to the Committee in respect of the ceded territories, reported that they were unable to proceed with the work until they were able to identify the cessions with the present territorial distribution. The description of the cessions in Aitchison's Treaties is extremely meagre and during the period of over a century since the cessions, several adjustments of territories have taken place in the districts and the talukas concerned. As a result of this it would be incorrect to regard any particular pargana as originally ceded, as identical with the pargana or taluka of the same name as at present constituted. For instance, the parganas of Nadiad and Mahudha appear as two distinct items in the original schedule, but they are now both merged in the present taluka of Nadiad. An examination has shown likewise that the present taluka of Matar includes much more than the originally ceded pargana of that name. Then again we noticed that in 1808 certain villages and rights were ceded in parganas which had already been ceded in the earlier treaty of 1805, although, in the treaty itself, no reservations were apparent in regard to the villages and rights which were subsequently ceded. In view of the extreme importance of ensuring that we were dealing with just the ceded territories—neither more nor less—we felt that the only safe course would be to undertake an examination of every material available for the identification of territories and we requested that both the Baroda Darbar and the Bombay Government should make researches with a view to tracing any old maps or correspondence defining the boundaries of territories formerly ceded. We also suggested that if the lists of villages included in the territory originally ceded were available, they could be utilized for determining the territories as at present constituted which should be taken into consideration. Apart from the identification of the ceded territories, we came upon a number of difficult problems in ascertaining the nature of the cessions under a number of items, for example, Rangar Ghaut, Kim Katodra, Balasinor and Virpur. We shall deal with these items separately.

With a view to solving the question of identification we conferred personally with the Government of Bombay as well as with the representatives of the Baroda Darbar. As a result of laborious investigations by the Darbar and ourselves we came, by more or less independent processes, to conclusions which have solved the main difficulty of identification of the cessions.

108. The main clue to solution of the problem has been afforded by the historical fact that at about the time of the appearance of

the British in the political field of Gujerat, the entire sovereignty of the territory north of the Mahee River was shared between the Peishwa and the Gaekwar. It is in this territory that the Districts of Kaira and Ahmedabad, containing *inter alia* all the Gaekwar's territorial cessions [except the Kadod (Kurrode) pargana in Surat District] are situated. Once the main fact that only the Peishwa or the Gaekwar could have ceded territories north of the Mahee was established, it was a simple matter by means of the Treaties to eliminate the particular cessions made by either. The main basis of this important statement is the Partition Treaty concluded between Damaji Rao Gaekwar and the Peishwa at about the year 1752 for the division of Gujerat (including Kathiawar), after the expulsion of the Moghal authority therefrom by their combined forces. We have been unable to examine the original treaty which is not forthcoming, but a list of the revenues falling to the share of the Gaekwar in Gujerat is contained in a document reproduced in Aitchison's Treaties, Vol. VIII. The Baroda Darbar showed us a document giving the revenues included in the Peishwa's share, and there is no reason for doubting the authenticity of this document as the Bombay Government have been able to trace a similar record in the Alienation Office in Poona. By a close examination of the detailed maps of Gujerat, we have been able to trace references to the whole of the present Kaira and Ahmedabad Districts in the Memorandum of Partition, as belonging either to the Gaekwar or the Peishwa.

Our examination of the treaties with the other States possessing territories north of the Mahi, published in Volumes VI and VIII of Aitchison's Treaties, confirms the fact that the British Government acquired no territory north of the Mahi from any of these States which were indeed tributaries to the Peishwa or Gaekwar in those days.

109. We have also been able to reconstruct the present Kaira and Ahmedabad Districts from the various cessions made by the Peishwa and Gaekwar as follows :—

I. Cessions to the British by the Peishwa were :—

(*a*) In 1802, Dhandhuka, Chuda Ranpur and Napad (Aitchison's Treaties, Vol. VI, page 58).

(*b*) In 1817, all the rights and territories held by the Peishwa in Gujerat except Olpad (in Surat) and the territory comprising the farm of Ahmedabad which had been given to the Gaekwar by the Peishwa in lieu of an annual payment.

II. Cessions or transfers to the British by the Gaekwar were :—

(*a*) In 1803 the Fort and Jagir of Kaira in inam.

(*b*) In 1805, the Mahals of Vijapur, Dholka, Nadiad, Tappa of Kurree (or Kadi), Matar, Monde (Mahuda).

(*c*) In 1808, the dumalla or alienated villages and assignments in the Mahals mentioned at (*b*) above and the Bhavnagar tribute.

(*d*) In 1817 the territories comprising the farm of Ahmedabad, *viz.* :—

Half of the city of Ahmedabad.

Peishwa's Daskroi.

Pargana Viramgam.

Prantij.

Peishwa's share in Hursol and Modassa.

Panch Mahals as follows: Mehmedabad, Aleena or Thamna, Thasra, Untrolee, Balasinor and Virpur.*

Half the town and pargana of Petlad.

(*e*) In 1817, the cession by the Gaekwar of Cupperbund (Kapadvanj), Bhalej, Kurrode (Kadod) in the Surat District, three villages formerly held by Subhanji Pol, *viz.* :—Sundannah in Petlad (Borsad), Untroli in Matar and Wasna in Monde and the village of Kummege (Kunnij) one of the villages situated in the Gaekwar's Daskroi. This territory was given in exchange to the British for the former ceded territory of Vijapur and Tappa of Kurree, *vide* (*b*) above.

(*f*) In 1817, a further cession by the Gaekwar, for exchange purposes, of the Gaekwar's Daskroi comprising half of the city of Ahmedabad with the Havelee (Headquarters) and half of the Daskroi Taluka or pargana. The territory given to the Gaekwar in exchange for this was Dabhoy Bahadarpur and Sowlee.

(*g*) In 1817, the exchange of the Peishwa's share of half of the town of Petlad, which had been ceded by the Gaekwar with the farm of Ahmedabad, for the town of Omrul (Umreth). By this exchange the Gaekwar took over the whole town of Petlad instead of sharing it with the British.

110. From the above particulars read with District gazetteers and maps we have been able to establish the fact that the present Kaira and Ahmedabad Districts contain territory which could have been ceded only by the Peishwa or the Gaekwar. According to the authoritative history of the acquisition of the Kaira and Ahmedabad Districts as given in the respective volumes of the

* The item Balasinor and Virpoor was not an actual territorial cession, see paragraph 131.

Bombay Gazetteer (Vol. III, p. 78, and Vol. IV, p. 143) these Districts were composed as follows :—

(1) *Kaira.*—Napad, Nadiad, Matar, Mahuda with Umreth, the Fort and town of Kaira, Alina, Thasra, Untroli, Kapadvanj, Bhalej and half the pargana of Petlad (now known as Borsad).

(2) *Ahmedabad.*—Dhandhuka, Ranpur, Ghogá, Dholka, Biramgam (Viramgam), Chuda, Peishwa's Daskroi with half the city of Ahmedabad, Gaekwar's Daskroi with the other half of Ahmedabad, Prantij, and the Peishwa's share in Harsol and Modassa.

The districts do not contain any other territory and an examination of the various Bombay Regulations from 1805 to 1827 further supports the view that no portion of the territory included in the Kaira and Ahmedabad Districts was acquired by the British authorities except from the Gaekwar and the Peishwa. We have been able to substantiate this conclusion still further from a certain document prepared by the Government of Bombay in 1883 showing how the various territories in the Province of Bombay were acquired by the British.

111. The result of the investigations described above has obviated the almost impossible task of dealing individually with many of the Gaekwar's cessions situated in the present Ahmedabad and Kaira Districts. As only a small portion of these Districts comprises cessions by the Peishwa or by the Gaekwar for purposes other than protection, we have simplified our task by attempting to value, firstly, the Districts as a whole, and secondly, the territories which must be eliminated from them for the following reasons :

(1) because they were ceded by the Peishwa,

(2) because they were ceded by the Gaekwar for purposes other than protection, or

(3) because they were additions made by transfers from other districts.

The territories to be eliminated on account of (1) and (2) are as follows :—

(*a*) Napad Tappa in Borsad ceded by the Peishwa by the Treaty of 1802,

(*b*) the talukas of Dhandhuka, Ranpur and Ghoga ceded by the Peishwa in 1802,

(*c*) the Fort and Jagir of Kaira granted in Inam to the British Government by the Gaekwar in 1803, and

(*d*) half the city of Ahmedabad with the Haveli, and the Gaekwar's Daskroi given by the Gaekwar in exchange for British parganas.

As regards the adjustment to be made on account of exchanges of territory between Kaira and Ahmedabad Districts on the one hand and the neighbouring territories on the other, we have ascertained that only the following exchanges have taken place :—

(1) 116 villages of Dhandhuka, Ranpur and Ghoga Mahals were transferred to the Bhavnagar State; and

(2) in 1881 an exchange of villages or parts of villages was effected with the Idar State (Aitchison's Treaties, Volume VI, page 305).

The transfer of villages from Dhandhuka, Ranpur and Ghoga to the Bhavnagar State does not affect the Baroda cessions, as these Mahals were ceded by the Peishwa.

As regards the effect of exchanges with the Idar State we have made the necessary allowance for this, *vide* paragraphs 127-129.

112. **The Schedule of territories and funds assigned by the Gaekwar.**—These important facts which we have been able to establish as regards the Gaekwar's cessions considerably solved what seemed an insuperable difficulty in identification and afforded to us a basis for our investigations. We have been able to draw up a revised schedule which would give a synoptic view of all cessions and assignments in the terms of present territorial distributions. To sum up the schedule would be as follows :—

I.—The whole of the present Districts of Kaira and Ahmedabad *minus* :—

(1) the Fort and Jagir of Kaira granted in Inam to the East India Company by the Gaekwar in 1803 (*vide* pages 59 and 63 of Aitchison's Treaties, Volume VIII),

(2) half the city of Ahmedabad and Gaekwar's Daskroi given by the Gaekwar in exchange for the British territory of Dabhoy, Sowli, Bahadurpur, etc.,

(3) territories ceded by the Peishwa by the treaty of Bassein, namely,

(*a*) Napad Tappa in Borsad, and

(*b*) the talukas of Dhandhuka, Chuda, Ranpur and Ghoga.

II.—Karrode (Kadod) Pargana in Surat District.

III.—Funds assigned under the headings

(*a*) Kim Katodra. (Aitchison's Treaties, Vol. VIII, page 67).

(*b*) Rangar Ghaut (Aitchison's Treaties, Vol. VIII, p. 70).

(*c*) Warat on Kathiawar and the Bhavnagar Tribute (Aitchison's Treaties, Vol. VIII, pp. 67 and 69), and

(*d*) Balasinor and Virpur referred to in the Schedule on page 77 of Aitchison's Treaties, Vol. VIII.

N.B.—The above is subject to adjustment on account of the exchanges with Idar State, *vide* paragraphs 127-129.

113. Although the conclusions thus reached represented a considerable advance in our problem, we were faced with further difficulties in the identification of the precise territories to be excluded from the Kaira and Ahmedabad Districts in pursuance of the above plan. Further researches in consultation with the Government of Bombay, the Commissioner of the Central Division, Poona, the Resident at Baroda, and the Baroda Darbar enabled us to solve the difficulties as explained hereafter. We have had the benefit of discussing these matters in detail with the Government of Bombay, the Resident, and the representatives of the Baroda Government, and also with the Commissioner, Northern Division, Ahmedabad, and the Collectors concerned.

Identification of territories to be excluded from the value of the Kaira and Ahmedabad Districts.

Kaira Jagir.

114. The present value of the Kaira Jagir which was granted in Inam to the British Government in 1803 should be deducted as explained in paragraph 111. We have been unable however to identify exactly what comprised the Kaira Jagir, but we are satisfied from the evidence which we have examined that it consisted originally of the revenue or shares of revenues of a number of villages, amounting approximately to Rs. 50,000 at the time of the cession. We have, therefore, made a suitable deduction on this basis in our computations.

115. The question as to what exactly comprised the Gaekwar's Inam to the British Government of the Kaira Fort and Jagir in 1802, was somewhat of a puzzle in view of the conflicting statements appearing in Aitchison's Treaties and elsewhere. The Sanad on page 59, Volume VIII of Aitchison's Treaties, refers to the Jagir in the singular as a village or town, while Colonel Walker reported in his letter of the 22nd March 1803 that as an unequivocal instance of the Dewan's confidence and friendship, he had agreed "to cede in Inam to the Company the fort and territory of Kaira". Colonel Walker also refers to the Jagir in his report of 1804 on the British possessions in Gujrat as consisting of 30 villages. Wallace in his book "The Gaekwar and his Relations with the British Government" refers to the

"Fort" and "territory" of Kaira. The Bombay Regulations providing for the commencement of the Company's jurisdiction also referred to "the Inam town of Kaira and its *Dependencies*". These statements which are in conflict with the Sanad, were a source of considerable confusion to us but as a result of elaborate research we came upon a statement of Colonel Walker in which he had explained the peculjar circumstance attending the possession of the Inam of Kaira, namely "that the fort of Kaira is situated in the Pargana of Matar and its revenues consist of those arising from its own Kasba* and shares in a variety of villages situated in different Parganas". Following this clue we have been able to explain the following deductions which were made from a number of villages, at the time of their cession to the British Government towards the expenses of the subsidiary force :—

(1) Sokra
(2) Sadra
(3) Malatej

} A deduction of Rs. 1,050 was made from the value of these villages when they were ceded in 1808, which represented the Killedari babti or the revenue which was alienated to the Killedar of the Fort of Kaira and to which the British Government had a right by virtue of Inam, page 69, Aitchison's Treaties, Vol. VIII.

(4) Setra—A deduction of Rs. 550 was made on account of Killedari babti in 1808, *vide* Aitchison, Volume VIII, page 70. The word "Jaidad" in Aitchison is a mistake for "Jaghire" which is the actual word used in the original papers.

(5) Sandhana,
(6) Antroli,
(7) Wasna,

} A deduction of Rs. 1,652 made for Killedari babti at the time of the cession of 1817, *vide* page 78, Aitchison's Treaties, Volume VIII.

116. We came also upon other evidence to show that the British Government obtained in Inam the revenues which were formerly assigned to the Fort of Kaira. From the extracts of records which we have quoted in Appendix No. VII it is clear that whatever may have been the actual wording of the Sanad to the British Government in the year 1803, the British Government seem to have claimed that the Jagir to the former Killedar of Kaira passed in Inam to the British Government, and that in consequence the revenues which so passed in Inam should be excluded from territorial cessions made for the subsidiary force, and also that the then Gaekwar acquiesced in the position. The Baroda Darbar had some difficulty in accepting this interpretation and the matter was the subject of considerable discussion. Fortunately we have been able to place the matter beyond doubt after the examination of certain documents quoted in Appendix No. VII which

*Kasba is understood to be the headquarter town or village of a District or group of villages bearing the same name.

fully support our conclusion that the Inam to the British consisted of the entire Jagir to the former Killedar excluding the grant to the Killedar for the maintenance of a 'paga' or body of horse. We came upon the last piece of evidence quite by chance, from certain old papers obtained from the Calcutta Imperial Record Department, after we had discussed the matter for months with the Bombay and the Baroda authorities. After the examination of the last piece of evidence the Darbar's representatives have accepted our findings.

117. Although we have established from the material examined by us that the value of the Kaira territory received at the time of the Inam should have been a figure ranging between Rs. 65,000 and Rs. 42,000, we have been unable to identify all the villages or the shares of the villages which comprised the Inam. The Baroda Darbar supplied us with a list of 29 villages, *vide* Appendix No. VI which were alleged to have comprised the original Jagir to the Killedar of Kaira. It has not been possible to trace any such list in the records of the Government of India, the Bombay Government or the Baroda Residency, and it has therefore not been possible to verify this list completely. Some of the names appearing in the Darbar's list and others have however been verified as follows :—

1. Sokra 2. Sadre 3. Malataj, and 4. Setra	Allowance has been made for the Killedari babti of these villages when the cession was completed in 1808.
5. Sandhana 6. Antroli 7. Wasna	Allowance for Killedari babti was made at the time of cession in 1817.
8. Angra 9. Kaira 10. Dedurda 11. Radhvanaj, and 12. Naka Haryale	Specifically mentioned in Anand Rao's letter of 1808 as belonging to the fort of Kaira (the Honourable Company).
13. Kodialpur 14. Rullanpur 15. Eeyava	Included in the list of villages appertaining to Kaira in Colonel Walker's letter of 12th April 1804 proposing a Jagir for Aka Mohd.

The position in regard to the remaining villages is somewhat doubtful, and in any case in view of the difficulty of ascertaining the precise shares of revenue appertaining to Kaira Jagir we have had to fall back upon the statements of Colonel Walker that the ceded revenue of the villages was Rs. 65,000 but the actual realization was Rs. 42,000. The Darbar themselves showed us an account according to which the gross Jagir revenue amounted

roundly to Rs. 50,000 but they claimed that the Jagir to Subhanji Pol the former Killedar of Kaira was granted out of this revenue, *vide* pages 53-55, Aitchison's Treaties Vol. VIII. The Jagir to Subhanji Pol in the year 1814 amounted to approximately Rs. 7,000 and after allowing for this the balance approximately agrees with Colonel Walker's figure of actual revenue of Rs. 42,000.

118. We consider that it would be fair to both sides if we were to make a deduction from the revenue as well as the expenditure account of the ceded territories, a figure based on the proportion of Rs. 42,000 to the actual total revenue of that territory at the time of the cession. This would completely eliminate a number of difficulties and errors and obviate assuming anything which cannot be definitely proved.

119. In working out the percentage to be deducted on account of the Kaira Jagir we have taken account of the value of all the territorial cessions excluding tributes and other non-territorial items. The deduction to be made from the net surplus or deficit of the ceded territory would amount to 1·47 per cent. as explained in Appendix No. VIII containing the detailed calculations.

Gaekwar's Daskroi and half the city of Ahmedabad.

120. We have to exclude the value of Gaekwar's Daskoi* and half the city of Ahmedabad from that of the Kaira and Ahmedabad Districts, as this territory, with the exception of the village of Kunnige, was not ceded by the Gaekwar for protection but was received in exchange for British territory, *cf.*, page 78, Aitchison's Treaties, Volume VIII.

The Bombay Government reported that the Commissioner, Central Division, Poona, had traced from the Alienation Office a list of 61 villages comprised in the Gaekwar's Daskroi, but they suggested that it should be subjected to further check with the Residency records. The Baroda Darbar produced a tentative list of villages included in the Gaekwar's Daskroi, according to which 88 villages belonged to the Gaekwar (*vide* Appendix IX). The Resident was unable to trace a list of Gaekwar's Daskroi villages on his records, but he traced from a report of the Collector of Kaira in the year 1817 a list of 82 villages which belonged to the Peishwa's Daskroi. We have, however, with the help of the Bombay Government, been able to trace from a report on the collectorate of Ahmedabad by E. G. Fawcett in 1854, lists of Gaekwar's and Peishwa's Daskroi villages, respectively. Most of the villages in Fawcett's list appear also in the Darbar's list of Gaekwar's Daskroi, and we are satisfied on the whole that the

* The term Daskroi implied territory within a radius of 10 Kos from Ahmedabad. (A Kos is about two miles.)

N.B.—The term " Pargana Ahmedabad Daskroi " on page 78 of Aitchison, Volume VIII, refers really to the Gaekwar's Daskroi in Pargana Ahmedabad : the term " Haveli " refers only to the Headquarters buildings.

Darbar's list is correct as their number approximates to the number of Peishwa Daskroi villages reported by the Residency. When the partition of Gujrat was made between the Peishwa and the Gaekwar, the division seems to have been made equally under every item including, for instance, the city of Ahmedabad.

121. Most of the Peishwa's and the Gaekwar's Daskroi villages constitute the present taluka of Daskroi (both North and South portions) in which is also situated the city of Ahmedabad. Having regard to the extreme difficulty of finding the value individually of so large a number of isolated villages and of establishing, moreover, the identity of every one of them, we have decided to take advantage of the fact that the Peishwa's and Gaekwar's shares of Daskroi and Ahmedabad city were equal, and to take half the share of the present north and south Daskroi Taluka including the city of Ahmedabad as appertaining to Gaekwar's Daskroi, and his half share of Ahmedabad city.

122. We have also decided to allow for any of Gaekwar's Daskroi villages which may now be situated outside the present Daskroi taluka by estimating their value separately for deduction. Our examination has shown that the six* villages noted below are situated at present in the Kaira District and three villages, *viz.*, Tajpur, Sanathal and Soila are situated in the Sanand taluka of Ahmedabad District. The value of these has been separately calculated and eliminated from the total value of the Districts.

123. It has been equally necessary not to eliminate any territory ceded for protection, which may since have been incorporated in the present taluka of Daskroi. A comparison of the lists of existing villages in Daskroi taluka with the original lists of villages at the time of the cessions as compiled by the Darbar has shown that there are 7 new villages which are not identifiable, but in the case of four of these there is no doubt that they have sprung up, either in territory formerly constituting the Peishwa's or the Gaekwar's Daskroi. It has been possible to determine this with reference to the relative positions of the new villages with the surrounding ones which have been identified. We have been unable to come to any decision as regards two villages, namely, Chenpur and Limbadia. We consider it fair to both sides to leave these two villages as forming part of either Peishwa's or Gaekwar's Daskroi.

124. To sum up, we have made the following deductions from the value of Ahmedabad and Kaira Districts on account of

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*1. Kathwada.
2. Mahij.
3. Rohisa.
4. Sankhej.
5. Sarsavni.
6. Sarsa.

Gaekwar's Daskroi and Gaekwar's share of half of the city of Ahmedabad, which were not ceded for protection :—

(*a*) ½ the value of present Daskroi Taluka in the Ahmedabad District.

(*b*) The value of the following Gaekwar's Daskroi villages situated outside the present Daskroi Taluka, *viz.*,

(1) Kathwada.
(2) Mahij.
(3) Rohisa.
(4) Sankhej.
(5) Sarsavni.
(6) Sarsa.
(7) Tajpur.
(8) Sanathal, and
(9) Soila.

Napad Tappa.

125. As already stated, this was ceded by the Peishwa in 1802 and should, therefore, be eliminated from the value of the Kaira District. The Bombay Government were able to trace in their Alienation Office records the names of the 18 villages noted below as having belonged to Napad Tappa.

1. Napad.
2. Navli.
3. Alarsa.
4. Demai.
5. Khedesa.
6. Naman.
7. Ambli.
8. Amiyad.
9. Kasba Napad (Talpat).
10. Napyacha Vata.
11. Pamal.
12. Dedardu.
13. Surakuva.
14. Dhovikup.
15. Medhu.
16. Khadhli.
17. Sigla.
18. Waskhili.

The Bombay Government, however, felt difficulty in reconciling this with the Report from Colonel Walker, the Resident at Baroda, dated the 18th of June 1804, which showed that the number of villages in Napad Tappa was 20. They referred also to certain other discrepancies in the old records which referred to the number of villages in one place as 19 and in another as 18. We append to our report (*vide* Appendix No. X) a note by the Baroda Darbar dealing with these discrepancies and, after a careful study of this and of Colonel Walker's Report, dated 18th June 1804, we are satisfied that the 20 villages, the names of which are given in the Baroda Government's note, were all that comprised Napad Tappa. The Resident at Baroda is, however, of opinion that the Napad Tappa comprised 28 villages, including 8 villages situated in the Peishwa's Petlad Pargana, which have been referred to in a certain 'yadi' of 1815 forthcoming in the Peishwa's records. We append to our report a copy of the Resident's note on the subject (*vide* Appendix No. XI). We feel, however, that the conclusion that the 8 villages in Petlad also formed part of the Napad Tappa ceded by the Peishwa in 1802 cannot be accepted. We think that Colonel Walker who made his report only two years after the cession of 1802 and who went into considerable details is hardly likely to have made a mistake in the number of villages comprising the Napad Tappa. The Peishwa's share of Petlad was included in the Ahmedabad farm which was ceded to the British in 1817, and it seems doubtful, therefore, whether the Peishwa's' account of 1815 could be used as a reliable authority for a list of villages ceded in 1802. The Bombay Government have, after studying all the facts, accepted our conclusion. We have estimated the value of these twenty villages in a separate account for the purpose of deduction from the value of the Kaira District.

Talukas of Ghogha and Dhandhuka.

126. We are satisfied that the present talukas of Ghogha and Dhandhuka comprised the whole of the former Ghogha, Ranpur, Chuda and Dhandhūka Parganas which were ceded by the Peishwa, with the exception of the territory transferred to Bhavnagar. In view of the geographical position of these two talukas, which are surrounded entirely by Indian States excepting in one part which adjoins the Dholka Taluka, we are further convinced, after discussion with the Commissioner of the Ahmedabad Division and the Collector at Ahmedabad, that it was unlikely that any appreciable exchanges of territory could have taken place between these two talukas and the Dholka Pargana, which was ceded by the Gaekwar. The Darbar, who examined the present Census lists of villages in these two talukas, were also of the same opinion

except that they considered that the village of Dhandla was transferred from Dholka to Dhandhuka. We have decided, after discussion with the local officers, that the value of the village Dhandla should be deducted from that of the talukas of Ghogha and Dhandhuka.

Exchanges of territory with Idar.

127. In paragraphs 111 and 112 mention has been made of an exchange of villages with the Idar State in 1881. This exchange affected that portion of the Ahmedabad Farm which had been ceded by the Gaekwar for protection, known as "Peishwa's share in Modassa and Hursol". Modassa and Hursol were divisions in the Prantij taluka of Bombay, and during the time of the Peishwa certain villages therein and also in the division of Byad, were co-shared between the Peishwa and the Marwari Chiefs of Idar.

The Peishwa's share of these villages was included in the Ahmedabad Farm which, in 1817, was ceded by the Gaekwar to the British under the name of "Peishwa's share in Modassa and Hursol" so that what was formerly co-shared between Idar and the Peishwa was from that time co-shared between Idar and the British.

128. Some fifty years after the cession of the Ahmedabad Farm, with a view to "effecting an absolute and final separation of all British and Idar interests in the taluka of Prantij", steps were taken by the British Government to give over certain of the co-shared villages to Idar entirely, the remainder being taken over entirely by the British Government. We have found that though the Idar State had not been enjoying a full half share of the revenues of the villages in question, they were really entitled to a moiety, and the transaction was accordingly based on this understanding.

Eleven villages were involved in this transaction, *viz.*, seven in the Hursol Division, two in the Modassa Division, and two in Byad division. At the time of the transaction, *viz.*, in 1867-68 the gross value of these eleven villages was shown to be Rs. 18,807-0-0. It was agreed between the contracting parties that the payment of certain fixed charges secured by sanads amounting to Rs. 2,456-7-0 should continue to be paid by the British Government and this amount was therefore deducted from the gross revenue of the eleven villages before the calculation of the moiety. The gross revenue of the eleven villages, *viz.*,— Rs. 18,807-0-0 less the fixed charges, amounted to Rs. 16,350-9-0; and the amount of each share was thus Rs. 8,175-4-8.

129. Of the eleven villages, the seven situated in the Hursol division were retained by the British Government and the remaining four given over entirely to the Idar State. The value of the

seven villages retained was found to be Rs. 8,359-4-2, *i.e.*, an excess of Rs. 183-15-6 over the value of the moiety. This excess was adjusted along with certain other transactions with the Idar State, with which we are not here concerned, and which have no connection with the Baroda cessions. What we are concerned with is the fact that the share retained by the British Government was in excess of the Peishwa's share of these villages by Rs. 183-15-6 or roundly Rs. 200, and as the Gaekwar ceded only the Peishwa's share, a deduction should accordingly be made from the value of the Ahmedabad District. Owing to the difficulty of isolating a slice of territory of the value of Rs. 184 or roundly Rs. 200 in 1867 and determining its present value, we are satisfied that it would be sufficient if a lump deduction of Rs. 200* roundly were made from the value of the Ahmedabad District in which the villages in question are situated. The Government of Bombay and the Baroda Darbar have accepted our finding. This amount being so small we have not made any specific deduction on this account. The amount would disappear in rounding.

Identification of other items in the Baroda Schedule of cessions.

Kurrode (Kadod).

130. The identification of the territory constituting the item Kurrode on page 78 of Aitchison's Treaties presented some difficulties. The Baroda Darbar were good enough to furnish us with a list of villages (Appendix No. XII) which were included under this Pargana along with an explanatory note and the tracing of a map showing the villages. They were of opinion, after a study of the present Census list of villages, that no new villages had sprung up in this territory as the area was highly developed. Although the Resident was not able to trace a similar list of villages on his records, he placed before us evidence to show that, on the whole, the list of 29 villages given by the Darbar is correct. The villages are all situated in the Bardoli Taluka of Surat District and constitute roughly one-third of that taluka.

Balasinor and Virpur.

131. The financial implications of the entry Balasinor and Virpur in the schedule on page 77 of Aitchison's Treaties, Vol. VIII, were baffling to us, as there is now no British territory of this name. From the following history, we have discovered that the cession under this heading consisted of a tribute. Virpur which now forms part of the Balasinor State was granted in the early part of the 17th century by the Subedar of Ahmedabad to one of the ancestors of the Nawab of Balasinor for the services which he had performed

against the Marathas. The Peishwa invaded and at first took possession of the whole of his territories, but finally according to usual custom established his right to a half of the revenue, upon which the army returned leaving the Nawab in full possession of all his former rights and privileges. But on finding that the expense of collecting his share of the revenue absorbed the whole of his profits arising therefrom, the Peishwa obtained in lieu an annual tribute of money. This tribute is known as the Peishwa's tribute. In or about 1780, the Gaekwar's Government also exacted by force a payment of the sum of Rs. 4,000 per annum as tribute from the Babi of Balasinor. By the general settlement, which was effected by Major Ballantine in 1812, the amount of tributes payable to the Gaekwar and the Peishwa by this State was permanently fixed (*vide* Aitchison's Treaties, Vol. VI, page 332). By this agreement Balasinor agreed to pay annually Rs. 3,078 to the Gaekwar and Rs. 9,776 to the Peishwa. The Peishwa's tribute is at present received by the British Government and the Gaekwar's by the Baroda Darbar. We were at first inclined to think that the Peishwa's tribute passed to the British Government as the successors of the Peishwa, as indeed we were led or rather misled to this view from the statement in Aitchison's Treaties. To understand the significance of this item, we had to make elaborate researches into the past history of the division of rights between the Peishwa and Gaekwar in Gujrat. The Peishwas used to group the tributes of States due to them for purposes of collection and accounting with the "Mahals" to which the States adjoined, for example, Cambay was grouped with Napad, the whole of Kathiawar tributes with Viramgam, etc. We have ascertained that Balasinor and Virpur were under one Chieftain and represented one unit which constituted in theory one of the Panch Mahals under Ahmedabad. The tribute from Balasinor had been included in the farm of Ahmedabad, which the Peishwa had granted to the Gaekwar, and was ceded by the latter to the British Government as part of the farm in 1817. At the time the British succeeded the Peishwa, after his overthrow, the latter had no right to the tribute of Balasinor as he had already parted with it to the Gaekwar. The Baroda Darbar were also able to show us some old accounts of the "Panch Mahals" in which a recovery of this tribute is shown. We have also been able to get these facts corroborated from the old records of the Government of Bombay and by the Resident at Baroda. In the section of our earlier Report dealing with Tributes we have given credit to Balasinor for the sum of Rs. 9,766 (*vide* item 137 of Table XV) but on the facts now established credit is due to the Baroda Darbar for this sum and not to Balasinor. Certain of the villages of the Thasra Taluka of Kaira District were, at the time of the cession of the Ahmedabad Farm, tributary to the Chief of Balasinor and certain payments

known as "*vaje*" shares are still made by the British Government to Balasinor on this account. These payments are included in the expenditure side of the Kaira District account.

The warat on Kathiawar.

132. This relates to the sum of Rs. 1 lakh shown against this item on page 67 of Aitchison's Treaties as ceded by the Gaekwar towards the cost of the subsidiary force. There is nothing in Aitchison's Treaties to show how this amount is now being realized, or from what State. Our investigations and researches have, however, established the fact that this sum is now no longer received by the British Government. There is a reference in the "Rulers of Baroda" series to the Warat of Rs. 1 lakh on Kathiawar as having been granted as a temporary measure. From the details given on pages 145—147 of Wallace's book "The Guicowar and his relations with the British Government", we have gathered that this "Warat" consisted of an order for Rs. 30,000 on Limbdi and Rs. 70,000 on Bhavnagar. The Limbdi tribute was never realized and in consequence contributed towards the deficiency which had to be made good by the Gaekwar in 1808. The Bhavnagar tribute of Rs. 70,000 was being realized, but at the time of the assignments made in 1808 (pages 69—71 of Aitchison's Treaties, Vol. VIII), this tribute of Rs. 70,000 was merged in the sum of Rs. 74,500 recovered from Bhavnagar. We have given credit for the sum of Rs. 74,500 which is still being recovered *inter alia* from the Bhavnagar State by the British Government—*vide* item 28 of Table XV of our earlier Report. It is however necessary to bear in mind that credit is due to the Baroda Darbar for this sum and not to Bhavnagar. No credit is, however, due to the Baroda Darbar for the temporary Warat of Rs. 1 lakh shown in the schedule on page 67 of Aitchison's Treaties, Vol. VIII.

Rangar Ghaut.

133. An amount of Rs. 3,750 was assigned under this heading by the Gaekwar in the year 1808, *vide* page 70 of Aitchison's Treaties, Vol. VIII). The Baroda Darbar were unable to tell us the precise location of this place or the exact nature of the assignment. We have, however, been able to ascertain from a letter of the Resident at Baroda, dated the 13th May 1808, of which we append a copy (*vide* Appendix XIII), that Rangar Ghaut was a place on the Tapti River and the revenue assigned was the amount of fees collected from dyers at that place. It is also clear from the Resident's letter that the remaining revenues of Rangar Ghaut which formed a separate "mahal" continued to belong to the

Baroda Darbar. Rangar Ghaut was otherwise known as "Cheepa Ghaut" and from independent enquiry by the Collector of Surat and the Mamlatdars of the talukas lying on the Tapti, it has been ascertained that Rangar Ghaut was situated on the banks of the Tapti at Kathor which is a town in the Baroda territory lying between the Olpad and Bardoli talukas of the Surat District. This would probably explain the reason for the revenues of the place other than dyer's fees being paid to the Baroda Darbar as stated in the Resident's letter of 1808. We have also ascertained that the dyers do not pay any revenue to the British Government at present. The Baroda Darbar suggested that though Rangar Ghaut might possibly be situated in British territory, the Darbar were apparently levying fees from it in the same way as they had recovered customs and salt revenue in the past from some of the Peishwa's Mahals. They suggested at first that although no such dues might at present be recovered by the British Government, these dues might have been merged into levies of a general character such as income-tax and that in consequence it would be fair to give the Darbar credit for a sum of Rs. 3,750 at which value "the place was ceded to the British Government". As we have explained above, the assumption that Rangar Ghaut is in British India does not appear to be correct, and in any case as the British Government are not recovering anything from the dyers at present the Baroda Darbar are not entitled to any credit under this head. Having regard to the fact that we are required to determine the present value of the cessions, the representative of the Baroda Darbar subsequently agreed, after discussion with us, that the Darbar would not claim any credit if no revenue is now realised under this head.

Kim Katodra.

134. Under this heading, an item of revenue amounting to Rs. 50,000 was ceded by the Gaekwar in 1803. We encountered considerable difficulty in ascertaining the nature of this cession as it was not a territorial cession. In the Sanad dated the 2nd of June 1803 addressed to the East India Company by Anand Rao Gaekwar, this is described as "the customs of Kimkatodra, north of the Taptee, Rs. 50,000"—page 60, Aitchison's Treaties, Vol. VIII. Mr. Desai who represented the Baroda Darbar before us, has been good enough to give us two notes on the subject which we have embodied in Appendix No. XIV. According to these notes, the Gaekwar ceded his 'Jakat' rights in the territory between the Nerbadda and Tapti rivers which was commonly known as 'Kim Katodra' Jakat circle. The 'Jakat' rights consisted of the right to levy sea customs and land customs at various 'Nakas' or customs post and also the right to manufacture salt in

that area. A study of the map shows that the territory in which the Gaekwar had this right in Kimkatodra between the Nerbadda and the Tapti rivers contained not only Gaekwar's own territory, namely, the parganas of Vasravi, Galhe. Tarkeshwar, and Variav Kasba, but also the following parganas belonging, up to the year 1802, to the Peishwa, *viz.*, Olpad, Ankleshwar and Hansot when they were ceded to the British Government, by the Peishwa for the maintenance of a subsidiary force. It seems incongruous that the Gaekwar should have possessed the right to levy land and sea customs and to manufacture salt in Peishwa's territory, but there is evidence to show that under the partition treaty of 1752 the Gaekwar and the Peishwa had extra-territorial rights of this nature in each other's territory. For instance, although the territories of Chickly and Chaurasi belonged to the Gaekwar, and were granted in Inam by him to the British Government by the 6th Article of the Definite Treaty of 1805 (page 63, Aitchison's Treaties, Vol. VIII), the customs rights in that territory belonged to the Peishwa and were separately ceded by the latter under the Treaty of Bassein, see entries on page 59 of Aitchison's Treaties, Vol. VI. In a letter dated the 11th of April 1803, the President of the Council, Bombay, recorded a minute in which he spoke of 'Occlasir' (Ankleshwar) as "the pergannah, which being situated to the north of the Taptee, the Gaicowar Raja of Brodera, our ally according to the arrangement between that State and the Peishwa, possesses the right to collect transit customs therein, in which he should not be disturbed till some arrangement can be concerted in this respect through the Resident at Brodera .....". Colonel Walker subsequently reported that the Tapti and the Nerbadda comprised the limits of the grant in question. The accounts of the State for some years previous to the cession, and arrangements made subsequently by the British Government show that the rights in question included Salt known as "Nimuksar". There is also evidence of a report that the actual revenue tender accepted by the British for the Kim Katodra Choukee, including Hansot Nimaksar, soon after the cession amounted to Rs. 36,325, although it was ceded at a value of Rs. 50,000. On an examination of the details of the partition between the Gaekwar and the Peishwa in 1752 and the other references quoted above, we are satisfied regarding the explanation of the nature of the rights ceded by the Gaekwar under the term "Kim Katodra". In any case the fact remains that the British Government accepted in 1803 the transfer of certain rights which were then computed at a cash value of Rs. 50,000.

135. Since the cession of the Gaekwar's rights in Kim Katodra several changes have taken place in the fiscal systems of the

country. Moreover there have also been surrenders and exchanges of rights. In 1837 the British Government abolished land transit duties and substituted for them salt excise duties in their own territories, but they continued to retain the land transit duties except on salt in areas where they had obtained 'Jakat' rights in Baroda territory, either because they succeeded to the Peishwa's rights under the partition Treaty of 1752, in regions south of the Tapti, or because they were specifically ceded by the Gaekwar under the heading 'Kim Katodra' in the region north of the Tapti. In 1845-6, the British Government abolished land transit duties in some parts of Baroda State including a small part of Kim Katodra. Subsequently in 1866 the right to levy land transit duty in the rest of Baroda territory where they still exercised it, including a large part of Baroda in Kim Katodra seems to have been exchanged with certain rights which the Baroda Darbar possessed in the British territories in Bardoli and Valod South of the Tapti, and Borsad and Anand, north of the Tapti under the anomalous arrangements of the partition treaty of 1752. At the same time we should mention that the Baroda Darbar also abolished the land transit duties and, in other words, the exchange of land transit duties in 1866 was in reality an exchange of rights which were being extinguished, although monetary values appear to have been calculated.

136. So far as the region of Kimkatodra is concerned, the rights and advantages which the British Government still enjoy by virtue of the cession of 1803 or which can be traced to that cession seem to be—

(1) the right to levy sea customs,

(2) the right to manufacture salt and levy duties thereon, and the right to the revenue from excise duty on salt consumed in British territory in Kim Katodra, *viz.* :—

(*a*) Olpad pargana,

(*b*) Ankleshwar pargana,

(*c*) Tarkeshwar pargana, and

(3) similar rights in a portion of the British territory of Bardoli, Valod, Borsad and Anand in which the British regained transit rights by surrendering rights in Baroda territory situated in Kim Katodra and elsewhere, an equivalent of the rights given up in Baroda in Kim Katodra being taken.

137. The determination of the value of (3) is impracticable, and the only solution is to revert to the whole of the territory in Kim Katodra, including Baroda territory in that area. Although

theoretically the British rights in Baroda territory in Kim Katodra were transferred back to Baroda, the latter exercises no such rights at present, and the British Government still get the benefit of the excise duty on salt consumed therein. There are no ports in Baroda state territory in this area. For the purpose of computing the value of the cession of Kim Katodra, it would therefore be not only convenient, but correct to take the revenues which the British Government now derive from the whole of this region by virtue of the cession, and to ignore the exchanges of 1866 in so far as they concern Baroda territory in Kim Katodra. To sum up then, we should compute the revenue derived by the British Government in the Kim Katodra region—

(1) from the levy of sea customs in ports in Kim Katodra,

(2) from the manufacture of salt in Kim Katodra, and

(3) from the excise duty on salt consumed in that area,

which was substituted generally for all transit and land customs duties.

138. We have ascertained that the only port situated between the mouths of the Tapti and Nerbudda rivers is Bhagwa at which the duty collected during the year 1928-29 amounted to Rs. 16-8-0. No duty was realised during the year 1929-30. In other words, the sea customs collected in this region may be ignored.

As regards salt, we have ascertained from the Collector of Salt Revenue, Bombay, that there are no salt works in Surat and Broach Districts, in which is incorporated the Kim Katodra region, except at Dharsana and Charwada in Bulsar Taluka, but this Taluka is outside the Kim Katodra region. There is, therefore, no salt manufacture in the Kim Katodra region. At the same time having regard to the fact that the substitution of the excise duty on salt was intended to take the place of the abolition of the land transit duties all over British India, we consider that the excise duty on salt accruing from the consumption of salt in Kim Katodra region should be regarded as taking the place of the land transit duties which were ceded. Our computations of the net excise duty on salt accruing in this manner are as follows :—

	Rs.
(1) In British territory in Kim Katodra . . .	21,000
(2) In Baroda territory in Kim Katodra . . .	9,000
Total .	30,000

If credit is given to the Baroda Darbar for the duty calculated as above not only for the British territory included in Kim Katodra but also for the Baroda portion included therein, no further credit should be given on account of this portion of Baroda

territory in any computation of salt duty accruing from the State as a whole which may be separately made.

As regards sea customs, we do not think that credit could be given for the duty accruing by the consumption of imported articles taxed at ports outside Kim Katodra or on account of export duties on articles exported from this area. Our reasons for this view are that the right which the Gaekwar actually possessed in this territory, and which he ceded, was to levy sea customs at certain 'nakas' or customs posts and land transit duties at others. Assuming for the sake of argument that these rights had not been ceded, and the incongruous arrangements between the Peishwa and the Gaekwar had been perpetuated, the Darbar could have now levied duty only on traffic passing through the ports in that area, and there is at present little or no revenue, from the ports in Kim Katodra. In fact we have gathered that even at the time of the cessions this was a very insignificant amount. As the sea-board of Kim Katodra never belonged to the Gaekwar, it cannot even be argued that the Darbar could have developed the ports and in consequence the customs revenue therein. As regards sea customs, the right claimed for the Gaekwar, and which he ceded in 1803 was the right of levying such duties at customs posts within the region and we cannot agree that this implied a right to duties collected outside that region. We may, however, add that on the revised bases adopted by us we have computed the net Customs revenue accruing indirectly from both British and Baroda territories in the Kim Katodra region to be approximately Rs. 1,49,000 for the year 1928-29.

139. Although we have attempted to estimate the present value of the rights which were ceded under the heading 'Kim Katodra', we cannot help feeling that the task is on the whole more academic than practical in view of the entirely altered conditions of the present times and the new fiscal arrangements which have come into being. We are inclined to think that the most equitable solution might be to regard the cession of 1803 under this heading, as a compounding of rights at a fixed annual value of Rs. 50,000 and, if this view is accepted, to give the Darbar credit for a sum of Rs. 50,000 per annum in any financial adjustments which may be made. We regret we have been unable to obtain the views of the Baroda Darbar on this recommendation as we were unable to reach a conclusion in time for a discussion with them.

Charges on account of rent payable by the Gaekwar for the Ahmedabad Farm.

140. The districts composing the perpetual farm of Ahmedabad were ceded and accepted at net Rs. 12,61,969-2-50 subject to all the conditions of the farm (*vide* Schedule B of the Treaty of 1817, page 77, Aitchison's Treaties, Volume VIII); the Gaekwar transferred the farm to the British "it being distinctly understood that

the engagements to His Highness the Peishwa contingent on the farm of the said territories are to be performed by the Hon'ble Company, and no claim of any description on such account is at any time to be preferred against the Gaekwar Government" (*vide* Article 3 of Treaty of 1817, page 73).

In Appendix XV, we reproduce a copy of a statement furnished to us by the Resident at Baroda which will show how the net amount of Rs. 12,61,969-2-50 at which the farm was ceded to the British was arrived at.

The farm of Ahmedabad having been ceded by the Gaekwar to the British Government subject to the conditions of the farm, the payment of the annual rent of Rs. 4,50,000 to the Peishwa devolved on the British. According to a statement however on page 260 of the Bombay Gazetteer, Volume IV, Ahmedabad, the Peishwa is reported to have agreed by the Treaty of Poona that the rent of the Ahmedabad farm "should be paid by the Gaekwar to the British as part of the British claims on the Peishwa's revenues." The Treaty of Poona itself does not seem to substantiate this statement. In any case the payment of rent on account of the farm devolved on the British Government when the Gaekwar ceded it to them, and it is immaterial how they came to escape the liability, whether it was because the Peishwa set it off against the cost of the subsidiary troops maintained on his behalf, or because the British Government themselves succeeded to the Peishwa's rights on his overthrow. The question which now arises for consideration is whether any deduction should be made on account of the rent of the farm in view of the fact that when the Gaekwar ceded the farm with the liabilities thereof, the rent was an actual charge on its revenues. The only apparent grounds for charging the rent now would be that had the Gaekwar not ceded the farm, the British Government as the successors of the Peishwa might still have been in receipt of the rent to-day from the Baroda Darbar, and this rent would have been a charge on the farm of Ahmedabad. We were at first inclined to the view that a deduction of Rs. 4,50,000 should, therefore, be made from the present value of the Gaekwar's cessions, but on mature consideration we are of opinion that it would not be correct to make any such deduction, for two important reasons: firstly, we are concerned with facts as they are and, secondly, we are determining the *present* monetary value of the cessions to the British Government, and are taking into account only the present actual revenue and expenditure. While the revenues have grown, the cost of administration has also grown even more rapidly, and it would not be fair to charge only increases of expenditure without allowing for decreases. The rent of the farm is no longer an actual charge on the revenues of the ceded territories.

CHAPTER XII.

General remarks on the territories ceded by the Gaekwar and the results of valuation.

SECTION A.—GENERAL.

141. The approximate area of the territories ceded by the Gaekwar for the maintenance of the subsidiary force is 3,845 square miles, excluding that of the Kadod Pargana. The area of Kadod is approximately 70 square miles being about one-third of the Baroda Taluka. The population according to the census of 1921 was 1,256,300 including Kadod.

142. **Physical Aspect.**—As far as we have been able to gather from our studies the soil is almost all fit for cultivation in the Kaira District, although the land varies much in character. Except for a small corner of the hilly ground near the northern boundary and in the south-eastern part, the District of Kaira is one unbroken plain, sloping gently towards the south-west. In the centre of the District is situated a tract of most fertile and well-tilled soil. The Imperial Gazetteer describes the people to be skilful cultivators and rich. who live in large well-built villages. "Their fields, yielding the choicest crops are sheltered by high hedges and the whole country is clothed with rows and clusters of large shapely trees". The Ahmedabad District also but for the few hills in the north and the south west is generally a plain country with very fertile land.

The Districts are drained by the chief rivers Mahi and Sabarmati and a number of smaller rivers. The Districts are frequently subject to floods, some of which have been disastrous.

143. **Administration in pre-British period.**—Although Gujerat is generally noted for its fertility, the revenue which any government could collect in the unsettled days preceding British rule, depended upon its stability and strength. The villages were generally classified as the quiet or *Rasti*, the refractory as *Mahvas* or *Giras* and intermediate grade as *Rasti Mehwas*. It was a common feature of administration in those days for troops to accompany officers who went for the collection of revenue. Another important feature of the land administration was the large number of alienated lands, and some of these alienations have evidently been continued down to the present time.

We have given a history of the development of Ahmedabad City in Appendix No. XVI as it might be of interest.

SECTION B.

Valuation of the Baroda ceded areas in Kaira and Ahmedabad Districts.

144. According to our plan, we had to find the value of the Kaira and Ahmedabad Districts as a whole, and then the value

of the non-ceded areas therein. The case of Kaira District presented exceptional difficulty as there is a single district treasury for both the Districts of Kaira and Panch Mahals. As a consequence of this the Collectors of Kaira and Panch Mahal Districts had to make very intricate and elaborate calculations in consultation with departmental officers to give us separate figures of revenue and expenditure for the two Districts. Even after this we found that the combined departmental figures of the two Districts departed from the figures which we obtained independently from the Accountant General for the account District of Kaira including Panch Mahals. We have attempted to reconcile these differences by further correspondence with the Collectors and the Accountant General. Even at the time of going to the press a few discrepancies are still outstanding but they are not material. We have explained in Statements No. XXIV and XXV how we have arrived at the figures we have adopted for the Kaira District alone, on the basis of the details furnished by the Accountant General and the Collectors. It is unnecessary to go into any lengthy explanations here, in view of the explanatory notes which we have appended to the statements in question.

145. In the case of the Ahmedabad District, though we did not have the task of separating the figures of any other district, we found that the figures furnished by the local authorities for the district as a whole differed considerably, in some cases, from those which we had obtained for the district as a whole independently from the Accountant General, Bombay. We have reconciled the discrepancies after prolonged correspondence with the Accountant General and the district authorities, and we have no doubt that the task has entailed a very considerable amount of patient labour, also on the part of the local authorities and the Accountant General. We have given in Statements Nos. XXII and XXIII the figures of both the Accountant General and the Departmental Officers and the final figures which we have adopted, together with our reasons where necessary.

146. The Collectors of Kaira and Ahmedabad furnished us with separate statements of the revenue and expenditure of the non-ceded territories under the various headings, as follows :—

(1) *20 villages of Napad Tappa and 6 Gaekwar Daskroi villages in Kaira District.*

The Collector of Kaira supplied us with the figures of actual revenue and expenditure only under the head "Land Revenue". Under the remaining heads we have judiciously estimated the revenue and expenditure as explained in Statements Nos. XXVI—XXIX.

(2) *Ahmedabad District—*

(a) Half of North and South Daskroi Taluka including Ahmedabad City,

(*b*) Ghoga Taluka

(*c*) Dhandhuka Taluka, and

(*d*) Three villages of the Gaekwar's Daskroi situated outside the Daskroi Talukas.

The Collector furnished us with statements of revenue and expenditure to be accounted for these territories, under most of the heads of account. We have supplemented and corrected the statements with due regard to the principles enunciated by us in Chapter II of our Report. The results of valuation of these non-ceded areas have been embodied in Statements Nos. XXXI—XXXVIII.

The final results of valuation of Kaira and Ahmedabad Districts and of the non-ceded territories therein have been consolidated in Statements Nos. XXX and XXXIX.

Results of valuation.

147. After excluding the non-ceded areas, *i.e.*, 20 villages of Nanad Tanna and 6 villages of the Gaekwar's Daskroi, the revenue and expenditure of the Kaira District is as follows (*vide* Statement No. XXX.)

(a) *Central.*

	Rs.
Revenue	12,92,400*
Expenditure	66,100†

(b) *Provincial.*

	Rs.
Revenue	28,42,000
Expenditure	27,22,600

The above figures do not take into account any addition on account of provincial overhead charges or miscellaneous expenditure of a general nature, which have been separately added for all Baroda cessions, *vide* Statement No. XLI.

Indirect.	Rs.
*Customs	10,47,200
Salt	1,36,600
Imperial Excises	46,200
†Customs	21,400
Salt	16,400

In the case of Ahmedabad District, excluding provincial overhead charges and miscellaneous expenditure of a general nature, the result is as follows (*vide* Statement No. XXXIX).

(a) *Central.*

	Rs.
Revenue	35,53,700*
Expenditure	1,30,300†

(b) *Provincial.*

	Rs.
Revenue	27,27,400
Expenditure	25,44,300

At first sight, the revenues of the Ahmedabad District appear to be small, although Ahmedabad is a large centre of manufacture and trade. We would point out, however, that before reaching the results shown above, we have had to exclude the figures for half of the North and South Daskroi talukas including half of Ahmedabad city itself.

148. We should mention here that the representatives of the Baroda Darbar invited our attention to the figures of land revenue and income-tax appearing in the latest edition of the 'B' volume of the District Gazetteer of these Districts. For the Ahmedabad District the land revenue figure for 1921-22 was shown to be Rs. 12 lakhs while the income-tax figure for the same year was shown as 89 lakhs. We have, however, worked on the figures for the years 1926-27 and onwards. We have no ready reference to the district figures for any period between 1921-22 and 1926-27, but we find from the Finance and Revenue Accounts that the income-tax revenue for the Bombay Presidency as a whole dropped‡ from 836 lakhs in 1921-22 to 350

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*Indirect.	Rs.
Customs	22,70,900
Salt	1,14,000
Imperial Excises	28,500
†Customs	46,400
Salt	13,800

	Rs.
‡1921-22	836 lakhs.
1922-23	788 ,,
1923-24	534 ,,
1924-25	403 ,,
1925-26	350 ,,
1926-27	321 ,,
1927-28	324 ,,
1928-29	317 ,,
1929-30	369 ,,

lakhs in 1925-26 and still further in 1926-27, 1927-28 and 1928-29. We find that the high figures for 1921-22 and thereabouts included large sums on account of excess profits duty. It is obvious that those years were peak years just after the war and it would be incorrect to take such figures as representating normal revenue. The average figure of Income-tax revenue for the whole Ahmedabad District during the period reviewed by us is Rs. 22,06,900. A similar marked decrease, though not to the same extent, is also noticeable in the Kaira District where the 1921-22 figure for income-tax was Rs. 1,85,234 while our figure, being the average of the three years ending 1929-30 is Rs. 62,400.

The land revenue figures have not changed to any extent. In the Ahmedabad District, according to the gazetteer, the figure is Rs. 12,03,100 while the average actuals during the period reviewed for the whole district is Rs. 16,86,900. For the Kaira District the Gazetteer figure of land revenue for 1921-22 is shown as Rs. 19,71,400; our figure for the whole district is Rs. 18,23,600.

149. **Overhead Charges.**—In applying the principles outlined in Chapter III, and the formulæ in Statement No. III for the calculation of overhead charges, we have judiciously examined each case with due regard to the charges of the district accepted by us, so as to avoid, to the best of our ability, any double charge on account of the same expenditure.

Past outlay on irrigation, Public works and Famine Relief.

150. **Irrigation.**—(i) *Kaira District.*—In the Kaira District in the year 1921-22 there were 163 works (including those in charge of the Executive Engineer, Gujerat Irrigation District) for which only revenue accounts are kept as against only 11 works in the year 1911-12. The area irrigated by these in the year 1921-22 was 8,076 acres and the annual receipts and expenditure amounted to Rs. 16,826, and Rs. 27,280 respectively. We have appended in Statement No. XLII, the up-to-date expenditure reported by the collector, to have been incurred by the British Government on irrigation works in the Kaira District.

(ii) *Ahmedabad District.*—The District is not favourable for direct river irrigation as most of the rivers flow in deep narrow channels with sandy beds. At the same time there are many spots along the coast of Sabarmati, Khari and Bhadra rivers where, by means of a frame on the banks, water can be raised in leathern bags. Well water is also used to a considerable extent.

Out of a cropped area of 2,078 square miles or 1,330,000 acres in the whole District, 59,000 acres were irrigated in the year 1922-23. The principal Government irrigation works in the District are the Hatmati canal and the Khari Cut commanding an area of 21,600 acres in the year 1910-11. We have separately given statistics of up-to-date irrigation expenditure reported by the collector in our Statements Nos. XLVIII and XLIX.

The District is also well supplied with reservoirs and tanks for storing water not only for towns and villages but in outlying parts. These irrigate a considerable area. About 170 tanks have been excavated by famine labour.

151. The irrigation expenditure and the interest calculated thereon may be summarised as follows :—

(i) *Ceded territories in Kaira District.*

	Outlay.	Interest.	
	Rs.	Rs.	
(*a*) Works for which capital accounts are kept	8,19,100	27,700	roundly.
(*b*) Works for which no capital or revenue accounts are kept	10,17,600	38,900	roundly.

(ii) *Ahmedabad District.*

(*a*) Works for which Capital Accounts are kept	14,54,400	54,600	roundly.
(*b*) Works for which no capital or revenue accounts are kept	4,69,000	21,000	roundly.

We have charged interest under (i) (*a*) and (ii) (*a*) above in our expenditure Statement under the head '14—Interest'. As regards (i) (*b*) and (ii) (*b*), we would invite attention to paragraph 24.

152. **Communications.**—We have embodied in statements Nos. XLIV and XLVII the figures reported by the Collectors of the expenditure incurred by the British Government on the development of roads in the ceded territories. There are at present approximately 200 miles of road in each of the Kaira and Ahmedabad Districts maintained by Government besides others maintained by local boards. No information being forthcoming in respect of the roads situated in the non-ceded areas in the Kaira District, we have apportioned a share of the average expenditure and also of the interest calculated on the outlay up to 1925-26 to the non-ceded areas on a population basis.

For the Ahmedabad District, separate figures were furnished to us (*a*) for the District excluding the Daskroi talukas and Ahmedabad city, (*b*) for the Daskroi talukas and the city of Ahmedabad, and (*c*) for the non-ceded areas. We have shown these in Statement No. XLVII.

153. The capital outlay on roads in the ceded areas and the interest thereon would be as follows :—

	Outlay.	Interest.	
	Rs.	Rs.	
Kaira	14,87,000	55,700	roundly.
Ahmedabad	4,44,000	18,000	roundly.

In this case, as in others, we have taken figures of outlay up to 1925-26 only, the average of the expenditure of the later years having been taken into account in the ordinary expenditure statements of the Districts, *vide* paragraphs 25-26.

154. **Buildings.**—We have embodied in Statements Nos. XLIII, XLV and XLVII the past outlay on buildings. We have excluded, as far as possible, the outlay on government buildings in the non-ceded areas of the Ahmedabad District. In the Kaira District also we have excluded certain buildings of a purely local nature in Kaira town, which is part of the 'Inam of Kaira'. The capital outlay we have taken into account for purposes of interest and the interest calculated thereon is :—

(i) *Provincial.*

	Outlay.	Interest.	
	Rs.	Rs.	
Kaira District.	20,52,000	88,700	roundly.
Ahmedabad District	33,89,000	1,40,000	roundly.

(ii) *Central.*

Kaira District	70,000	2,300	roundly.

In this connection, we would also invite attention to paragraphs 25-26.

155. **Famine.**—Although the Kaira and Ahmedabad Districts are like the rest of India, subject to periodical visitations of famine, our studies show that on the whole these Districts are compartively subject to fewer visitations than other parts of India. Apart from the exceptionally severe famines during the years 1899 and 1901 the other recorded famines in the Kaira District are of compartively minor importance. In fact during the 40 years 1836—76, though the rainfall had at times been scanty and the crops failed, no season of famine or even of general scarcity occurred in the Kaira District. In the famine of 1899 to 1902 however there was an increase in the death rate by nearly 1·2 lakhs and the loss of cattle in the year 1899-1900 alone numbered 2·33 lakhs. The cost of relief measures in the District of Kaira including Panch Mahals during the famine of 1900-02 was estimated at 88 lakhs and the remissions of land revenue amounted to Rs. 35 lakhs in these two Districts.

156. In the case of the Kaira District. we have, in the absence of other information worked on the Bombay Famine Report

of 1899-1902 and, of necessity, ignored other famines. We have taken account of the expenditure incurred on 'works' and 'gratuitous relief'. The figures shown in the Report are on account of both Kaira and Panch Mahals Districts and we have separated them on a population basis. The share of the non-ceded areas in the Kaira District has been apportioned separately on a population basis and excluded from our calculations. The results are embodied **in Statement No. XLVI.**

157. **Ahmedabad District.**—The Ahmedabad District apart from famine, has also suffered periodically from floods. The worst famine from which the District suffered was during 1899 to 1902 when the death rate was also considerable. The cost of relief measures in the District during the famines of 1899 to 1902 exceeded Rs. 78 lakhs, while about Rs. 24 lakhs of land revenue were remitted.

The Collector of Ahmedabad has furnished us with the statistics of famine expenditure as far as they are available, which we have **analysed and embodied in Statement No. L.**

158. The outlay in the ceded territories of both the districts, and the interest thereon are :—

	Works Outlay.	Interest.	
	Rs.	Rs.	
Kaira	33,96,000*	1,13,000	roundly.
Ahmedabad	54,55,000*	1,81,000	roundly.

Gratuitous relief and other expenditure.

	Rs.	Rs.	
Kaira	11,76,000	39,000	roundly.
Ahmedabad	29,63,000	1,00,000	roundly.

We may add that the local officers of the Ahmedabad District experienced some difficulty in collecting the information we required owing to the district records at Ahmedabad having been destroyed by fire during the riots of 1919.

SECTION C.—CEDED TERRITORY IN SURAT DISTRICT.

Kadod Pargana.

159. The Kadod (or Kurrode as it is sometimes spelt) Pargana forms part of the present Taluka of Bardoli in the Surat District of Bombay. It was acquired by the British from the Gaekwar of Baroda in 1818 in part exchange for the ceded territory of Vijapur and Tuppa Summow of Kurree. At the time it was acquired the revenue or value of Kadod was shown to be Rs. 60,000 (Aitchison's Treaties, Vol. VIII, p. 78).

	Rs.
*Includes Irrigation outlay of	49,77,000
on which interest amounts to	1,65,500

160. **Identification.**—The Baroda Darbar furnished us with a list of 29 villages prepared from their accounts, together with a sketch map of the area showing all the villages to form a fairly compact block. The Resident at Baroda who examined the question of what comprised the Kadod cession agreed that the list prepared by the Darbar could be taken as correct. We discussed this cession at Surat with the Collector and also examined the Darbar's sketch with a large scale map in the Collector's office and were able to trace all the villages exactly as described by the Darbar. They form a compact block of territory and the Collector observed that the total area occupied by them would be approximately one-third of the Bardoli taluka. Appendix XII contains a list of the villages together with the revenues for the year 1815 as furnished by the Baroda Darbar.

161. **Present average revenue and expenditure.**—The revenue and expenditure, excluding provincial overhead charges, as worked out by the Committee, is now (*vide* Statement No. XL.) :—

(a) *Central.*

		Rs.
Revenue	Direct*	3,100
	Indirect†	13,500
	Total	16,600
Expenditure	Direct‡	300
	Indirect§	600
	Total	900

(b) *Provincial.*

	Rs.
Revenue	1,26,000
Expenditure	69,900

An important point we would like to draw attention to is that **the actual land revenue in this area has been widely fluctuating** as follows :—

	Rs.
1927-28	1,24,357
1928-29	34,369
1929-30	81,709

while the average assessed revenue in the annual Demand for the same period was approximately Rs. 1,15,000. We were in-

	Rs
*Income Tax	3,100
†Customs	8,500
Salt	3,800
Imperial Excises :—	
Petrol	800
Kerosene	400
‡Income Tax	300
§Customs	200
Salt	400

formed that the variations were due (*a*) to grant of suspensions and remissions owing to damage by frost in 1928-29 and (*b*) to the starting of the no-tax campaign as a part of the civil disobedience movement in 1929-30.

162. In this case we have adopted the same method of calculation of revenue and expenditure as in the case of units smaller than a district except that under the head 22—General Administration we have adopted the basis of population for the apportionment of the district expenditure against the 29 villages.

163. **Buildings.**—With the exception of an old Thana at Kadod which was built nearly a century ago at a cost of Rs. 234 there are stated to be no Government buildings in this area. We have ignored this expenditure.

164. **Roads.**—We are informed that there are no Government roads in this area.

165. **Irrigation.**—Other than a few tanks which are evidently of pre-British origin there is no irrigation in the Pargana, and the small expenditure on maintenance of the few tanks referred to, is insignificant.

166. **Survey and Settlement.**—Information in regard to the cost of the survey settlement of this area was not readily obtainable. In any case it would have been almost negligible.

167. **Famine Relief.**—We have examined the Bombay Famine Report of 1899-1902 and found that no expenditure was incurred on works during that famine in or near the ceded area from which the population could have benefitted. That famine, however, was widespread, and it is unlikely that the population were not assisted in some form or another. The proportion of the district expenditure on gratuitous relief, debitable to Kadod on a population basis would be Rs. 5,316 during the famine of 1899-1902. The amount is small and as no tangible assets have been created, we have not calculated the interest charges on this.

SECTION D.

Summary of results of valuation of the Baroda ceded territories.

168. We have summarised the results of valuation of the territorial cessions by Baroda on the next page.

As regards non-territorial cessions, the Darbar are entitled to credit as follows :—

	Rs.
(1) Balasinor Tribute (paragraph 131)	9,800 roundly.
(2) Bhavnagar Tribute (paragraph 132)	74,000
(3) Kim Katodra (paragraphs 134—139)	50,000 or any such amount as may be awarded

Summary of Results of Valuation of Baroda territorial cessions.

Ceded Territories.	Provincial.			Central.					
	Revenue.	Expenditure.	Surplus+ Deficit—.	Indirect revenue.	Cost of collection.	Surplus.	Other central revenues.	Expenditure.	Surplus.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
In Kaira and Ahmedabad Districts and the Kadod Pargana of Surat District.	56,95,400	69,94,700	—12,99,300	36,67,300	98,600	35,68,700	11,95,400	1,92,100	10,03,300
Deduct on account of Kaira Jagir (*vide* paragraph 119).	83,700	1,02,800	—19,100	53,900	1,400	52,500	17,600	2,800	14,800
Net Value .	56,11,700	68,91,900	—12,80,200	36,13,400	97,200	35,16,200	11,77,800	1,89,300	9,88,500

N.B.—The above statement does not take into account interest which we have separately calculated under the following heads :—

	Rs.
(1) Irrigation works for which Capital and Revenue accounts are not kept	59,900
(2) Buildings and Roads (provincial)	3,02,400
(3) Buildings (central)	2,300
(4) Famine Irrigation works	1,65,500
(5) Other famine expenditure	2,68,300
Total .	7,98,400

We would invite attention to paragraphs 24—26 in regard to this.

CHAPTER XIII.

Gwalior Cessions.

169. **Historical Survey.**—During the period 1795 to 1802, the power of Scindhia, whose army was commanded by French Officers, was most dangerous to the British Government. When by the treaty of Bassein in 1802 the British Government had recovered its influence at Poona and established a subsidiary force there, Daulat Rao Scindhia entered into a league with the Raja of Berar to defeat the objects of the treaty. As an amicable adjustment of the differences between Scindhia and the British Government seemed impossible conflict became inevitable and the British Government waged war against him. In the campaign which followed the power of Scindhia was completely broken both in upper and central India. By the treaty of Sarji Anjangaon which was concluded in 1803 Maharaja Scindhia ceded to the Honourable East India Company extensive territories in Hindustan and south of the Ajanta hills, the value of the former alone being nearly one crore and fifty lakhs at that time.

By Article 15 of the same treaty the Maharaja was given the option of becoming a party to the defensive alliance concluded by the East India Company with the Peishwa and the Nizam, and the Company engaged that in the event of his so doing it would, "with a view to the future security of the Maharaja's territories" maintain a subsidiary force of six battalions of infantry with their complement of ordnance and artillery and usual equipments of military stores, etc., and defray the expense of this force out of the revenues of the lands ceded by the treaty. This option was accepted by the Maharaja and as a result a treaty of Defensive Alliance was concluded in 1804 at Burhanpur by which the East India Company agreed :—

(1) to afford protection in the event of any unprovoked aggression against the rights and territories of Maharaja Daulat Rao Scindhia,

(2) to furnish a subsidiary force of not less than 6,000 regular infantry with the usual proportion of artillery and with the proper equipment of warlike stores and ammunition,

(3) that all charges and expenses of the six battalions and all their ordnance, artillery, military stores and equipment should be defrayed by the Honourable Company out of the produce of the revenues of the territory ceded by the Maharaja Scindhia to the Company under the treaty of 1803, and

(4) that the subsidiary force would "at all times be ready on the requisition of the Maharaja to execute services

of importance such as the care of the person of the Maharaja and his heirs, the protection of the country from attack and invasion, the overawing and chastisement of rebels or exciters of disturbance in the Maharaja's dominions".

170. In connection with our present investigations the Darbar have claimed that these cessions of 1803 were intended to provide for the upkeep of a subsidiary force and that they are, in consequence, entitled to credit for them at least to the extent of the cost of the subsidiary forces which the East India Company undertook to maintain. We have, however, ignored consideration of the cessions of 1803 under instructions from the Government of India who have decided that the cessions were the outcome of defeat, as a result of which Scindhia was compelled to sue for peace and to sign the treaty of Sarji Anjangaon. The view held by the Government of India seems to be that Article 15 of that treaty shows conclusively that the cessions were not intended to provide for the upkeep of a subsidiary force, and that these cessions would have been unaffected even if such a force had not materialised.

171. **Events of 1817—1844.**—In the Pindaree war the plundering Chiefs looked for support to Daulat Rao Scindhia as the most powerful of the Maratha Princes, and one whose feelings were hostile to the British Government. He was also subjected to strong solicitation from the Peishwa, who was endeavouring to restore the broken Maratha confederacy. Scindhia made no movement indicative of a design to aid the Peishwa, although he was no doubt hesitating as to the line he would take. Eventually Scindhia found himself so situated that he had to enter into a treaty with the British Government on the 5th of November 1817 (pages 64—69, Aitchison's Treaties, Vol. IV), the main object of which was to secure his co-operation in the reduction of the Pindarees. By the treaty of 1817 Daulat Rao Scindhia was required—

(i) to furnish a division of 5,000 horse for the suppression of the Pindarees;

(ii) to renounce, for providing effectually for the pay and maintenance of this force, for a period of three years,

(*a*) the payments aggregating Rs. 7 lakhs a year made to him by the British Government under the treaty of 1805,

(*b*) the Rajput tributes of Jodhpur, Bundi and Kotah amounting to Rs. 2,97,455 a year*:

*The payments under (*ii*)(*b*) were originally assigned for two years, but were extended by an agreement in 1818 to three years.

(iii) to admit British garrisons to two of his forts, Hindia and Asirgarh, and to assign the revenues of the territories dependent on those forts for the maintenance of the force.

In connection with item (iii) we should mention that the Hindia fort was given up by the Killedar of that fort, while Jeswant Rao Lar refused to surrender the fort of Asirgarh. During the Pindaree campaign, Appa Sahib, *ex*-Raja of Nagpur took refuge in the fort and it became necessary on this account and because of its non-surrender, for the British forces to besiege and capture it in 1819. Although ostensibly Scindhia had ordered the Killedar, Jeswant Rao Lar to surrender the fort to the British, it was subsequently found that he had given written instructions to the Killedar to obey all orders of the Peishwa and not the British. In consequence of this Scindhia was required permanently to cede the fort of Asirgarh and a small tract of 17 hill villages dependent on it (known as Tuppa Sutrabustee) although the rest of the territories dependent on it were restored to Scindhia after the campaign.

172. The Pindaree war came to an end in 1820, but Maharaja Scindhia was not discharged from his obligation, and the auxiliary horse, which originally formed part of his troops and had been allocated for a period of three years only, continued to be maintained at a reduced strength as a distinct British force at the cost of the Darbar. The funds allotted proved, however, to be inadequate even for meeting the expenses of this reduced force. Various arrangements were made to wipe out the deficit, but the final arrangement with Maharaja Jankuji Rao Scindhia, about the year 1830, appears to have been that the East India Company should, besides receiving the Rajput tributes (Rs. 3,42,000 a year), retain the management of the districts of Garhakota and Malthon in Saugor which yielded Rs. 75,000; that the Khandesh districts should be restored to Scindhia and that in lieu of them Scindhia should pay a sum of Rs. 66,926-8-0 a year, which was equivalent to their net revenues. No written engagement was concluded but the contingent was re-organised in accordance with the above arrangement.

This arrangement continued throughout the life time of Maharaja Jankuji Rao Scindhia but changes came with later events. Maharaja Jankuji Rao died in 1843. He had left no child and his widow Maharani Tara Rani, a girl of 12 years of age, adopted a boy of 8 who succeeded as Maharaja Ali Jah Jayaji Rao. The mother and the adopted son being both minors, Mama Sahib, the maternal uncle of the deceased ruler, was appointed regent. The intrigues of the last regime soon culminated in an open rebellion by Dada Khasgiwala against the regency. The result was that Mama Sahib who was expelled, fled for his life to the neighbouring State of Tonk. Lord Ellenborough, who was

Governor General at the time, demanded surrender of the Dada. The Resident's letter to the Maharani stating the conditions under which alone friendly relations could be re-established between the British and the Darbar, and requiring the banishment of Dada Khasgiwala, whose presence was the only obstacle to the restoration of friendship, was intercepted by Dada Khasgiwala who concealed its contents from the Maharani. This act was considered to be a virtual assumption of the powers of Government by Dada Khasgiwala and a supersession of the authority of the Maharani and the young chief, whose position and supremacy the British Government were bound to maintain by treaty. Dada Khasgiwala was seized by the Chiefs who were favourable to the restoration of peace, but he was released by the portion of the army whose support he had bought; and it was only on the advance of a British force towards Gwalior that he was surrendered.

173. It now remained to negotiate measures for the formation of an efficient government and the reduction of the army. For this purpose an interview was agreed upon between the Governor General and the Maharaja to take place at Hingona on the 26th December 1843. The day passed without the appearance of the Maharani and her son, who were held in restraint by the mutinous troops. On the 29th of December, when the British Army was taking up its advanced ground, it was fired on by the Gwalior troops. The battles of Maharajpur and Panniar were fought on the same day and ended in the total defeat of the Gwalior army, and the conclusion of the Treaty of the 13th of January 1844. The result of the treaty was to consolidate, on an extended basis, the arrangements which had been made by the treaty of 1817 for the maintenance of a contingent force. The Maharaja was required to assign territory worth about Rs. 13 lakhs, *vide* Schedule A on pages 82-83, Aitchison's Treaties, Vol. I, in addition to the revenues set apart and assigned for the former contingent and payments received by the British Government, amounting to about Rs. 5,46,900. We have been unable to find out the exact details of this figure, which is referred to at pages 83 and 90 of Aitchison's Treaties, Vol. IV, but we have produced as Appendix No. XVII a copy of a memorandum which gives some information on this point. It was further provided by the treaty that if the revenues of these assigned districts should, after defraying all the charges of civil administration, exceed the sum of Company's Rs. 18 lakhs, the surplus should be paid to His Highness Maharaja Jyajee Rao Scindhia; and if the said revenues and receipts should fall short of Company's Rs. 18 lakhs per annum the deficiency should be made good by His Highness.

It was further laid down that the civil administration of the assigned territories should be conducted by the British Government. These territories were accordingly placed under British

administration, but the revenues were constantly falling off and large arrears accumulated against the Darbar. The total income to the British Government in 1860 from the assignments of 1844 amounted only to Rs. 17,60,029-4-5 as against over Rs. 18 lakhs assigned in 1844 (See Appendix No. XIX).

174. In this connection we should mention that considerable portions of the territory which were assigned in 1844 for the maintenance of the enlarged contingent force had actually been transferred to the British Government by Scindhia in 1823 for management on his behalf, as the Maharaja had not been receiving adequate revenue from those territories. Moreover in consequence of the disorder which prevailed in them great inconvenience was occasioned to the adjacent districts of the British Government. In order to remove those inconveniences and also to restore them to prosperity, it was arranged that the British Government should manage them on behalf of Scindhia.

175. **Changes made in 1860 in the arrangements of 1844.**—A revision of the arrangements made by the treaty of 1844 became necessary in 1860 *inter alia* for the following reasons :—

(1) for his services during the Mutiny, Scindhia had been informed that lands yielding Rs. 3 lakhs a year would be added to his territories, and that the arrears due to the British Government on account of the deficiency in the revenues of the Districts assigned under the treaty of 1844 would be remitted, and no payments would in future be claimed, should these revenues fall short of Rs. 18 lakhs;

(2) it was found necessary to provide for certain exchanges of territory between Scindhia and the British Government for the rectification of boundaries and the consolidation in Hindustan of Scindhia's possessions which were then scattered throughout Hindustan and the Deccan;

(3) the arrangement of 1844 whereby the territorial sovereignty of the assigned districts remained with Scindhia, while the administration was vested in the British Government, was found to be inconvenient. It was, therefore, necessary to provide for the cession in full sovereignty to the British Government of all the districts assigned in 1844 which would remain with them after effecting the necessary exchanges.

These modifications of the treaty of 1844 were embodied in a new treaty concluded on the 12th of December 1860. The British Government undertook to maintain a subsidiary force costing not less than Rs. 16 lakhs a year in the place of the contingent force

which then became extinct (*vide* clause 8 of the Treaty of 1860, Aitchison's Treaties, Vol. IV).

176. **Preparation of a Schedule of Cessions.**—We are concerned with the valuation of territories assigned by Scindhia in 1844 which remained with the British Government in 1860 after the grant of the Mutiny reward to Scindhia. The preparation of a Schedule of territories to be valued by us was, however, beset with many difficulties in view of a number of complicated exchanges of territory between Scindhia and the British Government in 1860 and thereafter, which involved not only exchanges of territory assigned in 1844 for the contingent force, but also other British territory. The Government of India invoked the assistance of the Resident at Gwalior for the preparation of the necessary schedule in consultation with the Darbar. He was requested to keep in view the distinction between territories ceded as the result of conquest and those ceded for the maintenance of protecting troops. He was also requested to bear in mind that a considerable part of the cessions made by Gwalior in 1860, was in return for territories made over to the Darbar by the British Government, and that it would, of course, be necessary to exclude from the schedule any territory for which such a *quid pro quo* was given. A list of pecuniary payments (assigned tributes, etc.) was also asked for. The Resident obtained and furnished six schedules, which had been prepared by the Darbar showing :—

(1) Territories ceded in 1803 (Aitchison's Treaties, Vol. IV, pages 46—53).

(2) Assignments of 1844 [Aitchison's Treaties, Vol. IV, pages 82 and 83, *vide* also Appendix No. XVIII (I) to this Report].

(3) Territories out of the assignments of 1844 remaining with the British Government, after retrocessions, etc., in 1860; Schedule C, page 90, Aitchison's Treaties, Vol. IV [*vide* also Appendix No. XVIII (II) to this Report.]

(4) Fresh territories transferred by the Darbar in 1860 [Articles 3 and 4 of the 1860 Treaty, pages 85-86, Aitchison's Treaties, Vol. IV, *vide* aslo Appendix No. XVIII (III) to this Report].

(5) Retrocessions, out of the assignments of 1844, by the British Government to Scindhia, *vide* Schedule B on page 90, Aitchison's Treaties, Vol. IV and Appendix No. XVIII (IV) to this Report.

(6) New territories transferred by the British Government to Scindhia in 1860. [Article 5, page 86, Aitchison's Treaties, Vol. IV, *vide* also Appendix No. XVIII (V) to this Report.]

177. We have already dealt with the cessions of 1803. As regards the cessions of 1860 which are based on the assignments of 1844, the Resident was of opinion that as the cessions of 1844 were not of a penal nature they should be taken into account, but he suggested that as these were modified and regularised under the Treaty of 1860 the assignments of 1844 could be ignored except as references to the final transactions and adjustments of 1860. He accordingly advised that after taking into account the exchanges of territories, the grant of the Mutiny reward, and all adjustments, the schedule C of the statement at page 90 of Aitchison's Treaties, Vol. IV, represented the outstandings for which the Darbar should receive credit, that is, for territories and tankas transferred in full sovereignty in 1860 to the British Government under Article 7 of the Treaty of 1860. The Resident's recommendation was based on a literal reading of the text of the 1860 Treaty which provided *inter alia* :—

(1) for the grant of a reward to Scindhia of lands, the gross revenue of which was to be 3 lakhs, *out of his own assigned districts* then in the possession of the British Government (Article 2 of the Treaty, page 85, Aitchison's Treaties, Vol. IV);

(2) for the transfer to the British Government of certain territories belonging to Scindhia in the Panch Mahals and in the Deccan and Gujarat, in exchange for territories of equal value belonging to the British Government situated in and around Jhansi and on the Pahuj; and

(3) On the completion of the transactions (1) and (2), for the transfer to the British Government in full sovereignty of the balance of the Assignments of 1844 still in their possession.

178. *Prima facie* it would seem as if the Resident were correct in suggesting that we should take into consideration only the balance of territories transferred to the British Government in full sovereignty, out of the assignments of 1844, which were still in their possession in 1860; although, this would have the effect of wiping out the Mutiny reward, as we shall explain later. The Resident would have been correct, only if the territories restored to Scindhia under the treaty of 1860 consisted of just the amount of the Mutiny reward, namely, Rs. 3 lakhs, and if Scindhia had not also received back some additional territory assigned by him in 1844 and transferred new territories in exchange, *cf.*, Schedule B on page 90, Aitchison's Treaties, Vol. IV. We have discovered that the actual transactions which were completed on the basis of the 1860 treaty differed to some extent from the position as

stated in Articles 2—5 of that treaty, and in consequence the Resident's finding that Schedule C of the statement on page 90 of Aitchison's Treaties, Vol. IV, alone should be regarded as defining the territories and funds ceded by Scindhia for protection, was erroneous. The reason for this is that, although the treaty was signed in 1860, it formed only a basis for the transactions, and the actual exchanges of territories were not completed till 1864 or even later. Moreover, it was not possible to conform strictly to the letter of the Treaty owing to the complicated adjustments necessitated by having to find, for the purposes of exchange, territories of equal value.

179. We have made elaborate researches into the contemporary records of the time and the correspondence which passed between the various authorities. As a result we have ascertained that the Assignments of 1844 for the maintenance of the contingent force were modified by the Treaty of 1860 in the following particulars :—

I.—In 1860 and shortly thereafter Scindhia was given the following territories :—

	Rs.	A.	P.
(*a*) for Mutiny reward—			
Neemuch District (except two-thirds share of Kishoraipatan), out of his assignments of 1844 to the British Government	2,72,893	3	8
(*b*) for exchange purposes and also for making good the mutiny reward, territories from the assignments of 1844 . .	1,90,728	12	1
(*c*) fresh British territory in Jhansi District for exchange	2,52,330	1	4
(*d*) Net value of further exchanges in 1871 .	4,658	1	9*
Total .	7,20,610	2	10

II.—As against the above territories given to Scindhia the latter transferred in full sovereignty to the British territories in 1860 to the value of Rs. 4,14,593-2-10 in Panch Mahals, Hindustan, and the Deccan as provided under Articles 3 and 4 of the Treaty of 1860 and the Kharitas dated August 1861 and October 1861, on pages 85—88, Aitchison's Treatíes, Volume IV. The original value of territory received from Scindhia was computed at Rs. 4,14,919-0-7 but it was noticed in 1871 that there was a deduction of Rs. 325-13-9 to be made, *vide* adjustment referred to at page 93 of Aitchison's Treaties, Volume IV.

*In the Schedules furnished to us by the Darbar this amount was shown as Rs. 4,983-15-6 but the figure should be Rs. 4,658-1-9, *vide* pages 91—93 Aitchison's Treaties, Vol. IV.

180. The net result of these transactions was that Scindhia received territories as Mutiny reward to the value of Rs. 3,06,017*. It will be seen that even if it is held that the whole of the Mutiny reward, namely, Rs. 3,06,017 was given out of the territories restored to Scindhia under the Treaty of 1860 out of his own assignments of 1844, the balance of the retrocessions in 1860 from Scindhia's assignments amounting to Rs. 1,57,604-15-9† was not a free gift to Scindhia. The British Government received other territories in lieu thereof and the Gwalior Durbar are in consequence entitled to credit for the territories thus received to the extent of Rs. 1,57,604-15-9 in addition to those shown in Schedule C on page 90 of Aitchison's Treaties. As a matter of fact, the Gwalior Darbar have suggested to us that only the Neemuch District (Rs. 2,72,893-3-8) was given as Mutiny reward out of the Assignment of 1844, and that the balance of Rs. 33,123-12-4 of the Mutiny reward was given out of fresh territory transferred by the British Government in 1860 under Article 5. We have not been able to substantiate this statement as no separate account was kept of the territory given as Mutiny Reward from that given in exchange. In fact, we have been led to the view that the whole of the Mutiny reward was given out of Scindhia's own territory which he had assigned in 1844.

181. To sum up then, the Gwalior Darbar should be considered as having ceded to the British in 1860, territories and funds then amounting to Rs. 14·54 lakhs as follows :—

	Lakhs. Rs.
Value of 1844 assignments in 1860	17·60
Deduct Mutiny Reward given as a result of compli. cated exchanges	3·06
Net .	14·54

*The treaty of 1860 refers to the Mutiny Reward as valued at Rs. 3 lakhs gross we have found, however, that the British Government subsequently agreed that it should be Rs. 3 lakhs *plus* abkari, etc., *i.e.*, a total estimated at Rs. 3,06,017.

		Rs.	A.	P.
†(a) + (b)	=	2,72,893	3	8
		1,90,728	12	1
Total		4,63,621	15	9
Deduct Mutiny Reward		3,06,017	0	0
Net .		1,57,604	15	9

Incidentally we should mention that we find that the figure of Rs. 97,397 shown against Hoshangabad in Schedule C on page 90 of Aitchison's Treaties, Volume IV, is an error for Rs. 97,379. Then again the deduction made on account of Charthana in the same schedule should have been Rs. 1,197-6-8 at which it was valued in the same schedule and not at Rs. 800 at which the deduction was actually made. Allowing for these corrections the figure in Schedule C should be Rs. 12,96,407-4-8 as against Rs. 12,96,822-11-4. We have throughout worked on this correct figure, namely, Rs. 12,96,407-4-8. After having established that it is not only the cessions appearing in Schedule C on page 90, Aitchison's Treaties, Vol. IV, but additional territories of the value of Rs. 1,57,600 that we should value so as to make up the sum of Rs. 14·54 lakhs, we had to prepare a schedule for this additional territory to the value of Rs. 1.57,600 approximately, representing the fresh cessions by Scindhia in exchange for assignments of equal value which he had made in 1844, but this turned out to be an impossible task. At the time that the Treaty of 1860 was drawn up and given effect to, the British Government and the Gwalior Darbar only contemplated that the net result of all the transactions should leave a balance in favour of Scindhia equal to the Mutiny reward and should also effect the desired adjustment of boundaries. The fresh cession in 1860 of about Rs. 4,15,000 worth of territory by Scindhia was in exchange not only for territory worth Rs. 1,57,600 which was received back by him out of his 1844 assignments, but also for fresh British territory in Jhansi District to the value of Rs. 2,52,000. Neither the British Government nor Scindhia ear-marked at that time individual pieces of British territory against the corresponding pieces of Scindhia's territory received in exchange. We have attempted to solve this difficulty of distinguishing the fresh cessions in 1860 in exchange for the 1844 assignments which can be regarded as for protection, from other exchanges of territory which have no bearing on our problem, by working out the present value of the whole, or as much of the entire cessions by Scindhia as possible. We have then proceeded to evaluate the Durbar's territorial contribution for protection, on the basis of the proportion which the value of territories ceded for protection bore in 1860 to the entire territories valued by us.

182. **Selection of territory to be valued complicated by other exchanges.**—We should mention in this connection an additional difficulty which we encountered in dealing with the Gwalior cessions. The British Government no longer possess some of the original cessions as they have exchanged them with other States. Some of the territories ceded by Scindhia were subsequently exchanged by the British Government for territories of Holkar and along with these transfers some fresh British territory also entered

into the exchanges, *vide* pages 209-230, Aitchison's Treaties, Vol. IV. There were similarly some exchanges with the Nizam.

We should also mention certain exchanges of territories ceded for protection, which took place between the British Government and Scindhia subsequent to the year 1860. These are mainly the following :—

I. In 1871 the British Government transferred to Scindhia

(*a*) 15 villages in Bhander in United Provinces ceded by Scindhia for subsidiary troops *plus* some other territory which had not been ceded, and in exchange, Scindhia ceded :—

(i) the Morar Cantonment lands,

(ii) Sirusgaonkata village in Poona District,

(iii) certain villages held by Scindhia in Hyderabad, *vide* Aitchison's Treaties, Vol. IV, pages 91-94. The British Government subsequently exchanged these with the Nizam.

II. In 1886, the British Government transferred to Scindhia, the Morar Cantonment and the Fort of Gwalior in exchange for the Fort and town of Jhansi which was then with Scindhia, Aitchison's Treaties, Vol. IV, page 148.

III. In 1888, the British Government transferred to Scindhia territory including *inter alia* 27 Bhander villages in the United Provinces formerly ceded by the latter for subsidiary troops, in exchange for 58 villages in Jhansi Tahsil transferred by Scindhia, *vide* Aitchison's Treaties, Vol. IV, pages 149-150.

183. We have already made it clear that the net result of the transactions of the 1860 Treaty, was that Scindhia contributed to the Subsidiary force, territories and funds to the value of Rs. 14·54 lakhs. Excluding cash contributions, *viz.*, tributes and tankas amounting to Rs. 4·51 lakhs, the territorial cessions amounted to Rs. 10·03 lakhs. It is apparent from the foregoing account of other exchanges in 1860 and later, which were not confined to the ceded territories, that the identification of territories for the maintenance of a subsidiary force, as distinct from those ceded merely by way of exchange, has been almost impossible, except in regard to the territorial portions of assignments of 1844 worth about Rs. 7·48 lakhs in 1860, still intact. The balance of territory worth Rs. 2·55 to make up the 10·03 lakhs is merged in a larger group of cessions by Gwalior or by other States amounting at the time of the cessions to Rs. 5·20 lakhs. This is

clear from the synoptic view we have presented of the several transactions which have affected the Gwalior Assignments and cessions from 1844 in Appendix No. XIX, and which have also been summarised below.

Item No.	Description.	No. of villages.	Revenue.	Remarks.
(a) *Territory and funds remaining out of the Assignments for protection of 1844.*				
			Rs. a. p.	
1	Bhander (United Provinces).	38	17,263 10 0	
2	Kachwayaghar (United Provinces).	160	1,14,720 8 0	
3	Chanderi (United Provinces).	380	94,908 15 6	
4	Hoshangabad (Central Provinces).	762	97,379 4 0	
5	Nimawar (Central Provinces).	34	..	17 rent free and 17 waste villages remaining out of original cession of Satwas Nimawar.
6	Manpur (Central India)	28	4,400 11 11	
7	Khandesh (Bombay) .	272	2,15,617 6 9	
8	Nimar (Central Provinces).	616	1,13,667 0 7	
9	Saugor (Central Provinces).	268	89,754 12 0	
10	Keshorai Patan .	..	80,000 0 0	This is a cash payment, the territory ceded having been given to Bundi State in lieu of a sum of Rs. 80,000 per annum with the cognizance of the Gwalior Darbar, *cf.* page 235 Aitchison's Treaties, Vol. IIL.
11	Tributes—			
	Kotah . . .	..	99,176 0 0	Total (1860) Rs. 3,70,692-14-6. *See* Chapter XV.
	7 Kotrees . .	..	10,279 0 0	
	Jodhpur . .	..	97,200 0 0	
	Ratlam and Sailana	..	1,08,550 0 0	
	Unarsi . . .	..	21,100 2 6	
	Amjhera . .	..	34,387 12 0	
	Total of (a) . .	..	11,98,405 3 3	

Item No.	Description.	No. of villages.	Revenue.	Remarks.
			Rs. a. p.	
	(b) *Other territory and cash tanka.*			
12	Burhanpur (Central Provinces).	273	97,216 6 2	This territory and cash tanka were received under the treaty of 1860 in exchange partly for territory restored to Gwalior from the assignment of 1844 and partly for other British territory.
13	Kanjia (Central Provinces).	104	33,122 6 0	
14	Pawagarh Punjmuhal (Panch Mahals District of Bombay).	792	1,62,668 9 7	
15	Ajmer (Jagir) . .	9	5,267 12 6	
16	Agra and Muttra (Jagir) (United Provinces).	22	15,729 14 0	
17	Jhansi (Tanka of Barwasagar).	..	10,000 0 0	
	Deccan—			
18	1st exchange . .	67	15,914 0 4	
	2nd exchange .	104	75,000 0 0	
19	Sholapur, Bombay	11	15,000 0 0	These villages were received from the Nizam in exchange for 10 Hyderabad villages, given by Gwalior along with the Sirusgaonkata village under the terms of the Treaty of 1871, partly in exchange for certain villages ceded for protection, and partly in settlement of a deficit of Rs. 4,658-1-9 in the 1860 exchange account.
	Ahmadnagar, Bombay	2		
20	Sirusgaonkata village, Bombay.	1	452 9 4	
	Carried over .		4,30,371 9 11	

Item No.	Description.	No. of villages.	Revenue.	Remarks.
			Rs. a. p.	
	Brought forward .		4,30,371 9 11	
21	Chandore Estate, Bombay comprising 8 villages in Nasik and one in Ahmednagar.	9		The Chandore and Wabgaon Estates were received from Indore in exchange for territory originally ceded by Gwalior of the value of Rs. 56,000 round, and other British territory. The value of the two estates in 1880 was shown to be Rs. 71,288 roundly but Gwalior is entitled to credit for the equivalent of the *ceded* territory given to Indore only, *viz.*, to the value of Rs. 56,000.
22	Wabgaon Estate comprising 6 Poona villages, 3 Ahmednagar villages, 5 Deccan villages in the Bombay Presidency and 5 Jagir villages in Bulandshahr, United Provinces.	19	56,057 11 5	
23	Jhansi (United Provinces).	58	23,648 0 0	Received from Gwalior in exchange (*a*) for certain villages ceded originally for protection and (*b*) other British territory.
24	Portion of Jhansi town equivalent to Morar Cantonment lands.	..	10,000 0 0	
	Total of (*b*) .	..	5,20,077 5 4	
	Total of (*a*) and (*b*)	..	17,18,482 8 7	
	Deduct cash tankas separately dealt with	..	—4,50,692 14 6*	
	Deduct also Barwasagar Tanka . . .	..	10,000 0 0	
	Territories available for valuation . .	..	12,57,789 10 1	

	Rs.	A.	P.
*Tributes	3,70,692	14	6
Kesholai Patan	80,000	0	0
	4,50,692	14	6

As already explained by us, excluding tributes and cash *tankas* under items 10 and 11 above amounting to Rs. 4·51 lakhs, the value of the territorial cessions in 1860, to which the Darbar are entitled to credit, amounts to Rs. 10·03 lakhs. Item No. 17 was a cash *tanka* received by way of exchange and after excluding this, the territorial cessions in the above list amount to Rs. 12,57,789-10-1. For practical reasons explained below we have been unable to find the value of items 18, 20 to 22 and 24 of the above list amounting to Rs. 1,57,424-5-1. The total value of the territories taken into consideration by us is, therefore, Rs. 11,00,365-5-0 or roundly Rs. 11 lakhs at the time of the cessions consisting of items 1-9, 12-16, 19 and 23 of the above list. As the value in 1860 of the territorial cessions for which the Darbar are entitled to credit amounted only to Rs. 10·03 lakhs, we have in our final calculations, worked on the fraction $\frac{10·03}{11·00}$.

184. The practical difficulties which stood in the way of our valuing items 18, 20-22 and 24 of the list in paragraph 183 may be briefly stated here.

(1) The 171 Deccan villages comprised two items of exchanges. After elaborate researches in the records of the Alienation Office at Poona, under the direction of the Commissioner of Poona Division, it was found that the villages in question were scattered over a number of districts and could not be definitely identified owing to a large number of them bearing the same name. Several others could not be traced at all. In the circumstances we had to abandon the valuation of these scattered villages after a good deal of wasted labour.

(2) Sirusgaonkata village referred to in item 20 of the list in paragraph 183 was ceded by Scindhia under the terms of the treaty of 1871 at a value of Rs. 453 roundly, *vide* Aitchison's Treaties, Volume IV, pages 91-94. We have abandoned the computation of the present value of this small village as it involved purely hypothetical calculations, the results of which could never be satisfactory.

(3) The Chandore and Wabgaon Estates referred to in items 21 and 22 of the list in paragraph 183 above were formerly the property of Maharaja Holkar of Indore. They were received by the British Government in 1878 in exchange for :—

(*a*) 197 Nimawar and 145 Nimar villages which had been ceded by Scindhia as part of the assignments of 1844, and

(*b*) certain other British territory unconnected with Gwalior cessions.

The villages comprising the Chandore and Wabgaon Estates are found to be scattered over several districts, for example, Nasik, Poona, Ahmednagar, Sholapur and West Khandesh in the Bombay

Presidency and Bulandshahr in the United Provinces. Owing to the inherent difficulties of valuing isolated villages so widely scattered, we have had to abandon these items after we had spent a good deal of time on them.

(4) The portion of Jhansi town (item 24) was received in connection with the restoration to Scindhia of the fort of Gwalior and the Morar Cantonment. The exchange was not made on a strict monetary basis and it was impossible to define exactly what proportion of the town of Jhansi could be considered as equivalent in value to the Morar Cantonment lands.

185. To sum up then the territories which we have valued in accordance with the plan explained above are as follows :—

I.—*In the Central Provinces—*

Area.	No. of villages.	Revenue.	Remarks.
		Rs. a. p.	
(*a*) Nimar (item 8, paragraph 183)	616	1,13,667 0 7	
(*b*) Nimawar (item 5, paragraph 183)	34*	*Nil.*	*These were rent free and waste.
(*c*) Burhanpur (item 12, paragraph 183)	273	97,216 6 2	
(*d*) Kanjia (item 13, paragraph 183)	104	33,122 6 0	
(*e*) Hoshangabad (item 4, paragraph 183)	762	97,379 4 0	
(*f*) Saugor (item 9, paragraph 183)	268	89,754 12 0	
Total .		4,31,139 12 9	
II.—*In Bombay Presidency.*			
(*a*) Khandesh (item 7, paragraph 183)	272	2,15,617 6 9	
(*b*) Pawagarh, Panch Mahals (item 14, paragraph 183) . .	792	1,62,668 9 7	
(*c*) Sholapur and Ahmednagar (item 19, paragraph 183) .	13	15,000 0 0	
Total .		3,93,286 0 4	

Area.	No. of villages.	Revenue.	Remarks.
		Rs. a. p.	
III.—*In the United Provinces*—			
(*a*) Bhander (item 1, paragraph 183)	38	17,263 10 0	
(*b*) Kachwayaghar (paragraph 183, item 2)	160	1,14,720 8 0	
(*c*) Chanderi (item 3, paragraph 183)	380	94,908 15 6	
(*d*) Agra and Muttra (item 16, paragraph 183) . . .	22	15,729 14 0	
(*e*) Jhansi (item 23, paragraph 183)	58	23,648 0 0	
Total .		2,66,270 15 6	
IV.—*In Central India*—			
Manpur (item 6, paragraph 183)	28	1,400 11 11	
V.—*In Ajmer-Merwara*—			
Ajmer (Jagir) (item 15, paragraph 183)	9	5,267 12 6	
GRAND TOTAL .		11,00,365 5 0	

The identification of these territories has been dealt with in Chapter XIV.

186. We should explain here that the Gwalior Darbar have claimed that they should be credited with the value of territories and funds which were worth Rs. 17·60 lakhs, in other words that they should not virtually lose the benefit of the Mutiny reward which would be the case if we took account of only Rs. 14·54 lakhs worth of cessions. They pointed out that had the Mutiny reward of Rs. 3·06 lakhs been given out of British territories instead of Gwalior's past assignments, the whole of the latter would have been intact and entered into our computations. While we agree that this would have been the case, we can only go upon facts as they are and not on what they might have been, and in consequence we can only value the cessions now in the possession of the British Government. As explained in paragraph 181, it is clear that after the grant of the Mutiny reward Scindhia can be held to have made a net cession of territories and funds only to the extent of Rs. 14·54 lakhs in 1860 towards the cost of the subsidiary forces. Moreover,

the total value of all past cessions by Gwalior, now in the possession of the British Government, after the retrocessions and exchanges of 1860 and after taking the equivalents received in subsequent exchanges with Gwalior, Indore and Hyderabad, amounted only to Rs. 17·18 lakhs and it is clearly impossible for us to find the value of cessions worth 17·60 lakhs. The result of our calculations is to give credit for cessions worth Rs. 14·54 lakhs in 1860, and it is a question for the consideration of the Government of India whether additional credit should be given to Gwalior on the ground that had the Mutiny reward been given in any other manner, the cession for the subsidiary forces would have remained at 17·60 lakhs in 1860. We should however add that the Mutiny reward of Rs. 3·06 lakhs was the gross value of the territory proposed to be given in reward, and owing to delay in giving effect to it, a payment of Rs. 2,10,000 was made on the 3rd May, 1861, which represented the approximate gross value of the territory given as reward less the expenses of management which were estimated at 30 per cent. of the revenue.

187. **An apparent but not real omission of ceded territory from the Schedule of 1860.**—The representatives of the Darbar, during our discussions with them at Gwalior, claimed that there was an omission from the 1860 treaty, of the territories mentioned in the second sub-para. of Schedule A to the Treaty of 1844 (p. 82, Aitchison's Treaties, Vol. IV). This Schedule after enumerating the various territories assigned for the contingent force mentions "other pergunnahs, districts, or lands whatsoever, belonging to His Highness not above specified,* which may be situated on the right bank of the river Sind, from its embouchure in the Jumna to the point at which it leaves the ghauts near Khainwah * * * *." A comparison of Schedule A of the 1860 Treaty, with the Schedule to the 1844 Treaty, would lead one to think that these latter territories had been omitted by oversight from the 1860 Schedule and that in consequence credit is due to the Darbar for them. We had ourselves noticed this before discussion with the Darbar; but after examining the records of the transactions of 1860, we found that Maharaja Ali Jah Jayaji Rao Scindhia, who personally negotiated the Treaty of 1860, had also raised this very point, which was satisfactorily explained by Major Meade, who in 1864 negotiated the various cessions and exchanges on behalf of the British Government. Major Meade stated that the villages in these territories had been included either in the assignments ceded in full sovereignty by the

	Rs.
*Such as Gondia near Indurgur yielding . . .	30,000
Mehdek	2,200
Pachhore and Chundory	250

treaty of 1860, or in the territory given back to Scindhia in connection with the Mutiny reward or the connected exchanges. As the Darbar desired that the matter should be further investigated, we suggested that they should furnish the list of villages and other particulars as they had done in other cases, to enable us to identify the territories, if they claimed that these were situated in British India. Meanwhile we closely examined contemporary papers, and the accounts of the villages involved in the transactions at that time, and the geographical position of the various territories ceded and given back as shown in a number of old maps and sketches and also in the maps of a more recent date. The result has been to establish the fact that the assigned territories referred to on page 82 of Aitchison's Treaties, Vol. IV, as "any other pergunnahs lands, etc." form part of the country situated between the river Sind on the one side and the Pahuj and Betwa rivers on the other, and this country is at prsent located within the limits of the Gwalior State. The immediately adjoining British territory is being valued by us as it forms part of ceded territories. We explained the position in detail to Mr. Gaur, a representative of the Gwalior Darbar, deputed to meet us in Simla, and he was satisfied that the Schedule of 1860 required no correction.

CHAPTER XIV.

Identification of the Gwalior cessions.

188. The territorial cessions of Gwalior with which we are concerned are scattered over seventeen British districts in five different Provinces and Administrations. Although the sovereignty of these cessions actually passed to the British Government in the year 1860, several parts of them passed under their management at earlier dates beginning with the year 1817, and in consequence there have been constant changes and adjustments of territorial distribution for administrative purposes. The identification of the territories in their present administrative setting has been a task of the greatest intricacy involving minute researches, not only into the detailed history of their acquisition by the British Government, and the arrangements subsequently made by them for their administration, but also into the history of British relations with other powers from whom territories adjoining the Gwalior cessions were acquired and the subsequent arrangements made for their administration; for it was only in this way that we could ensure the exclusion from our calculations of territories acquired from other States, adjoining Gwalior cessions. As the question of identification was one of primary importance, we shall give in the following paragraphs an account of how we have identified the cessions.

189. We have indicated in the consolidated list of territories (see paragraphs 183 and 185), which we have taken into consideration for valuation purposes, the Provinces in which they are situated. Fortunately the task of identification was to some extent, facilitated by the presence of detailed lists of individual villages comprising the cessions, which were prepared at the time of the cessions and accepted both by the Gwalior Darbar and the British Government.

Gwalior cessions in the Central Provinces.

190. In the case of Gwalior cessions situated in the Central Provinces, we have found that, after taking into account the exchanges made with Indore, the following Gwalior cessions still remain in the Central Provinces, namely :—

(1) Nimawar—34 villages (Chandgarh),
(2) Hoshangabad (Hindia-Harda), 762 villages,
(3) Nimad or Nimar Mahals 616 villages,
(4) Saugor—268 villages,
(5) Burhanpore—273 villages,
(6) Kanjia—104 villages,

of these (1) to (4) are part of the assignments of 1844 permanently ceded in 1860 and (5) and (6) are part of the cessions of 1860 by

way of exchange, but in accordance with the plan explained in paragraph 183, it has been necessary for us to value all these territories.

191. We forwarded to the local Government the lists of villages composing the above territories as supplied to us by the Gwalior Darbar, after verification of the same as far as possible with the lists we found on the records of the Government of India which had been prepared by the Agent to the Governor General in Central India in the year 1864. The Government of the Central Provinces reported to us the difficulties which were experienced by the Deputy Commissioners in collecting the information required by us for our calculations, which were principally due to numerous transfers of territory which had taken place. As a result, the Deputy Commissioners were unable to trace some 530 out of the 762 Hoshangabad villages, and about 160 out of the 616 villages of the Nimar Mahals. As regards the Saugor District, they failed completely to establish the identity of 268 villages. In order to assist the Central Provinces Government and the District Officers in their task we conducted researches into all available documents and publications from which any clues for identification could be obtained; in particular, into the various settlement reports of the Districts of Hoshangabad, Nimar and Saugor from the earliest times commencing from about the year 1820, as well as the relevant District Gazetteers. One result of our examination of these publications was to convince us at once that it would be futile to work on the basis of individual villages alone in dealing with such large tracts of territory. For instance, villages which were waste and deserted,—and these were comparatively large in number at the time of the cessions—represented a large tract of territory in which fresh villages might possibly have sprung up. Moreover, it is also possible that such territory would also comprise some forest land. By working on the basis of individual villages, therefore, we would have ignored a large tract of the country containing formerly waste or deserted villages. We felt therefore that we should deal, as far as possible, with each complete block of territory in terms of a District or Tahsil or Sub-Division of a Tahsil rather than in terms of villages. This necessitated at once an analysis of the constituent areas of the Districts concerned in detail so as to trace the source of acquisition by the British Government. Although we were somewhat handicapped by the absence of the minute details contained in the Tahsil reports of settlement, we were able to establish generally the identity of the ceded territories.

192. The whole of the Gwalior cessions in the Central Provinces are situated in the four Districts of Nimar, Betul, Hoshangabad and Saugor. We shall explain below, the territories in each of these Districts, which we have identified with the original cessions of Gwalior.

193. **Nimar District.**—From paragraphs 76-78 and 85-97 of the Nimar District Settlement Report (1868-69) and paragraph 54 of the Nimar District Gazetteer, it is clear that the District of Nimar was constituted out of territory which came to the British in the following manner :—

(*a*) Portions received as successors of the Peishwa :—

(1) Kusrawud,

(2) Kanapore,

(3) Beria,

(*b*) Portion acquired as a result of conquest from Scindhia :— Asirgarh Fort and 17 villages attached thereto.

(*c*) Portion received from Scindhia for management, subsequently assigned in 1844 as security for the payment of the Gwalior Contingent, and finally ceded in 1860 :—

(1) Dhurgaon,

(2) Burwai,

(3) Selanee,

(4) Poonassa,

(5) Khandwa,

(6) Asir* (except three villages attached to Burhanpur city),

(7) Bamgarh,

(8) Mondee,

(9) Bilora,

(10) Attode,

(11) Piplode.

(12) Chandgarh,

(*d*) Portion received from Scindhia by exchange under the 1860 Treaty :—

(1) City of Burhanpore,

(2) Zainabad,

(3) Manjrode,

As already explained, we have to find the present value of (*c*) and (*d*).

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*The Asir pargana was given as jagir by the Peishwa to Scindhia and the Peishwa was entitled to the "Mokassa" or one-fourth of the net revenues of the Asir pargana. The British Government have, therefore, succeeded to this Mokassa share with the fall of the Peishwa, and Scindhia can be held to have ceded only the balance of the revenues of Asir pargana. From our examination of the contemporary records, however, we are unable definitely to establish that the value of Nimar (including the Asir pargana) was reduced at the time of the Assignment on this account, we have therefore made no deduction from the present value of the ceded portion of the Nimar District.

194. From the time of the cession up to the 1st of May 1864, when they were incorporated with the Central Provinces, the territories included in (*a*) to (*c*) above were under the management of the Governor General's Agent at Indore. The Nimar District, as transferred to the Central Provinces Government comprised also the small pargana of Poornee with Tuppas Jabgaon and Dholia lying to the Nimar side of the Chhota Tawa river which was transferred from the Hoshangabad District in order to consolidate the boundary of the agency in that direction. This latter territory was also part of the country ceded to the British by Scindhia for the cost of the Gwalior Contingent in 1844 (paragraph 102, Settlement Report of 1868-69). Other tracts of the country which were subsequently incorporated in Nimar were the city of Burhanpore [including, as far as we know the three villages referred to in item (6) of sub-para. (*c*) above], and the Parganas of Zainabad and Manjrode which were transferred by the Treaty of 12th December 1860; and the Pargana of Chandgarh which was ceded by the same Treaty.

In the year 1871, Kusrawud which was received from the Peishwa, together with Dhurgaon and Burwai received from Scindhia, were transferred to Indore. We have mentioned this exchange in paragraphs 182 and 184; it does not affect the identification of the portion of Gwalior cessions now left in Nimar District.

There have been subsequent additions to the District in connection with the formation of the new Tahsil of Harsud; this Tahsil was formed in 1896 by taking 349 square miles (44 villages) of Khandwa Tahsil of Nimar District and 571 square miles (192 villages) of Hindia-Harda Tahsil in the adjoining District of Hoshangabad. The area transferred from Hoshangabad included a part of the Charwa group containing ryotwari villages and the Jamdhar Padalia Estate of the Damjipura group. In 1904 another tract of 340 square miles was transferred from Hoshangabad and added to the south of Harsud Tahsil.

195. From the above facts, it follows that we should exclude from the present Nimar District for the purpose of valuation, (*a*) the portion acquired from the Peishwa, *viz.*, the parganas of Kanapore and Beria in the present Khandwa Tahsil, and (*b*) the portion acquired by conquest from Scindhia, *viz.*, Asirgarh Fort and the 17 villages attached thereto. The balance of the present District is connected either with the lands ceded in Schedule C of the 1860 Treaty (p. 90 Aitchison's Treaties, Vol. IV) or with the exchanges effected in connection with that Treaty, *i.e.*, with the territory to be valued by us in accordance with the plan described in para. 183. We accordingly arranged to get the relevant data for Nimar District for our calculations, on this basis, after requesting the local Government to examine our reasoning and conclusions critically.

196. **Betul District.**—We have discovered that 48 square miles of territory which was originally transferred from Hindia-Harda to the Harsud Tahsil in Nimar District was transferred subsequently to the Betul District. As this was territory ceded for protection, we have attempted to estimate separately the present value of this territory.

197. **Hoshangabad.**—In this District the ceded territory comprised the Hindia-Harda tract and from the political history of the District as given in the Settlement Report of 1865, it seems clear that the tract west of the Gunjal river is the Hindia-Harda territory separately ceded long after the rest of the valley became a British District. Some doubt was felt by us whether the Talukas of Bhadoogaon, Jharpa and Rehutgaon were ceded by Gwalior as these were stated in the 1865 Settlement Report of the Hoshangabad District (paragraph 12) to have been transferred from Seonee Tahsil. There is, however, no difficulty in proving that these talukas rightly belong to the cessions, as they are found to be situated west of the Gunjal and are stated to have been made over to the Harda Tahsil "to which they belong by position". The names of Bhadoogaon and Jharpa appear also in the list of villages ceded by Scindhia. Although Rehutgaon is not traceable in the list, it is known to be situated between Bhadoogaon and Jharpa. It is thus clear that all these three Talukas originally formed part of the Hindia-Harda tract. To sum up, we find that the present Harda Tahsil of Hoshangabad comprises wholly ceded territory and should be valued accordingly. As we have already stated, a portion of the Hindia-Harda tract as originally ceded by Scindhia, was transferred to the Harsud Tahsil in Nimar and later a portion of this was transferred to the Betul District and these are being valued as part of the Nimar and Betul Districts.

198. **Saugor District.**—Unlike the ceded territories in the Nimar and Hoshangabad Districts, those in the Saugor District do not fit in with complete Tahsils as at present constituted. The ceded territories in this district are :—

	Villages.
(1) Rahatgarh	113
(2) Malthone	78
(3) Gurrakota	77

The numbers of villages are those existing at the time of the cessions. In addition to these we have to find the value of Kanjia (104 villages) which was received as part of the territorial exchanges of 1860. An analysis of the several settlement reports, and in particular the one for 1867, shows that the Tahsils in Saugor District were then sub-divided into Parganas, and that the parganas of Rahatgarh in the Saugor Tahsil, Malthon and

Kanjia in the Khorai Tahsil and Gurrakota in the Rehli Tahsil, which are dealt with in the 1867 settlement report, were identical with the parganas of the same name ceded by Scindhia. We were able to reach this conclusion by a careful study of the general narrative given in the settlement report as well as by an analysis of the accounts of revenue during the several periods preceding the settlement. In the subsequent settlements, however, we found that statistics were given by "assessment groups" instead of by Parganas, and as the number of groups was more than that of the original parganas we were unable to identify the ceded parganas in terms of the present assessment groups. We suggested, however, to the Local Government that the district officers might be able to trace and identify the territory by further researches into the detailed Tahsil reports. We were able also to determine the proportion of land revenue in 1867 derived from Scindhia's parganas to that received from the whole Tahsil in which they were included. The proportions were approximately as follows :—

Rahatgarh	19·6 % of the Saugor Tahsil,
Malthone	14 % of Khorai Tahsil,
Gurrakota	27·5 % of Rehli Tahsil,
Kanjia	19 % of Khorai Tahsil.

We suggested to the Local Government that this might afford a basis for further investigation.

199. After considerable delay the local officers reported that they had been able to identify all except fourteen villages, *i.e.*, ten in the originally ceded territory of Saugor and four in the Kanjia exchange area. These villages have evidently during the course of time either lapsed into waste or deserted villages or been merged with others in the immediate vicinity. The local officers were unable to furnish reliable figures of revenue and expenditure for each tract separately and consequently we were compelled in some cases to make our calculations on a proportionate basis using the district and the tahsil figures for this purpose.

Gwalior Cessions in the Bombay Presidency.

200. It will be seen from paragraph 185 that the territories in the Bombay Presidency to be valued in accordance with our plan consist of :—

(1) 272 villages of Khandesh,

(2) 792 villages of Panch Mahals,

(3) 11 villages of Sholapur and 2 villages of Ahmadnagar District.

(1) The Khandesh villages did not present much difficulty in identification although they do not comprise a whole tahsil or taluka, and are in fact spread over six different talukas of the present East Khandesh District of the Bombay Presidency. All the villages were identified by the District Officers with the exception of 16, the names of which were unknown, being uninhabited at the time of the cession.

(2) Panch Mahals.—The present District of the Panch Mahals in the northern division of the Bombay Presidency constitutes exactly what was originally received from Gwalior.

(3) Sholapur and Ahmadnagar villages.—These were received from the Nizam in exchange for 11 villages situated in Hyderabad which had formerly belonged to Scindhia and which were ceded by him to the British Government under the terms of the treaty of 1871, *vide* Aitchison's treaties, Volume IV, pages 91—94 and Volume IX (1929 edition), pages 111—113. The value of the 11 villages ceded by Scindhia was computed at that time at Rs. 15,000, and it was at this valuation that the Scindhia's villages were exchanged for the 13 villages of the Nizam.

Gwalior Cessions in the United Provinces.

201. The territories in the United Provinces to be valued by us are as follows (see paragraph 185):—

(1) 38 villages of Bhander,

(2) 390 villages of Chanderi,

(3) 160 villages of Kachwayaghar,

(4) 58 Jhansi villages,

(5) 22 Jagir villages of Agra and Muttra.

Apart from difficulties of identification due mainly to peculiarities of spelling in the names of the villages, no great obstacles were met in tracing all the above territories with the exception of 7 out of the 380 villages of Chanderi. These 7 villages could not be traced at all, and we presume that they have either disappeared, or have merged with other ceded villages. Villages in items 1, 2 and 4 are all situated in the Jhansi District and the 160 villages of Kachwayaghar (item 3) are situated in the present Jalaun District.

Of the 22 villages of Agra and Muttra, 19 villages were traced in the Muttra District and the remaining 3 in the Agra District. Two of the 19 villages in Muttra District have, however, been merged with the other 17.

In connection with the territories we have taken into account in the Jhansi District, we should mention the fact that the portion

of the Jhansi town within the walls and the suburb known as Nai Basti were transferred to the British Government in the year 1886 by Scindhia in exchange for the fort of Gwalior and the Morar Cantonment lands. These exchanges, as stated in paragraph 184, were not made on a strict monetary basis, and in any case as the exchange has no direct relation to territories ceded for protection, we have excluded the portion of the Jhansi town within the walls and Nai Basti from our calculations.

Gwalior Cessions in Central India.

202. The Pargana of Manpur which was ceded under the terms of the treaty of 1860 consisted of 28 villages. This territory constitutes a small compact area of some 50 square miles surrounded by Indian State territory. There was, therefore, no difficulty in identification. As against 28 villages which existed at the time of the original cessions, there are now 32 villages including two rent-free ones.

Gwalior Cessions in Ajmer-Merwara.

203. These comprised nine villages, five khalsa and four rent-free. All the villages have been identified.

CHAPTER XV.

Tributes ceded by Gwalior State.

204. According to the table, at page 90 of Aitchison's Treaties, Volume IV, the tributes assigned by Scindhia to the British Government consisted of the following :—

	Rs.	a.	p.	
(1) Kotah	99,176	0	0	(Goman Shahee).
(2) Seven Kotrees dependent on Kotah	10,279	0	0	(Goman Shahee).
(3) Ratlam and Sailana . . .	1,08,550	0	0	
(4) Jodhpur	97,200	0	0	
(5) Amjhera	34,387	12	0	
(6) Unarsi	21,100	2	6	
Total .	3,70,692	14	6	

205. **Kotah and seven Kotrees.**—The tributes under these headings were formerly payable to Scindhia, and the amounts shown in the above paragraph were in a currency then in force known as "Goman Shahee rupees". The British Government now receives the tributes on account of both Kotah and the seven Kotrees direct from the Kotah State, and their present day values in British currency are Rs. 94,218 and Rs. 9,252 respectively. These amounts are included in the total figure shown against Serial No. 22 of Table No. XV of our earlier Report. The Gwalior Darbar is entitled to credit for the actual recoveries at the present day.

206. **Ratlam and Sailana.**—The combined tribute of Ratlam and Sailana has been shown by the Darbar to be Rs. 1,12,140, this being in "Chandeyree" currency. According to Aitchison's Treaties, Volume IV, page 8, the total of the Ratlam and Sailana tributes was Rs. 98,280 (in British currency), but in the Schedule at page 90 of the same volume it is shown as Rs. 1,08,550. On going through the narratives and treaties relating to the States of Ratlam and Sailana we find, however, that the tributes paid by them to Gwalior, which were subsequently ceded by the latter, were Rs. 84,000 and Rs. 42,000, respectively, in "Salim shahi" currency *vide* Aitchison's Treaties, Volume IV, pages 384, 388 and 410. We have discovered that the value of these tributes

was computed in British currency to be Rs. 65,520 and Rs. 32,760 in the year 1909, and these values are shown at page 8 of Aitchison's Treaties, Volume IV. In the year 1911 the rate of exchange in respect of these two payments of Rs. 84,000 and Rs. 42,000 in "Salim shahi" rupees was permanently fixed at 200 "Salim shahi" rupees to 100 British rupees, and thus these tributes have been fixed permanently at British rupees Rs. 42,000 and Rs. 21,000, respectively. In our earlier Report we have included these amounts in the Table of Tributes, *vide* Serial Nos. 13 and 14 (page 111). The Gwalior Darbar are thus entitled to credit for Rs. 63,000 for the Ratlam and Sailana tributes.

207. **Jodhpur.**—Although the Gwalior Darbar have entered the amount of the Jodhpur tribute as Rs. 97,200 in the schedule furnished by them, in their subsequent correspondence they have claimed that the amount of this tribute for which they are entitled to credit is Rs. 1,08,000. We have found that the actual amount of tribute received from the Jodhpur State on this acount at the present time is Rs. 98,000 and also that the amount of tribute which Scindhia actually received in former times, and which he transferred to the British Government, was Rs. 1,08,000. In the year 1847, however, the amount of tribute payable by the Jodhpur Darbar to the British Government was reduced by Rs. 10,000 in consideration of the cession by the Jodhpur State to the British Government of the rights of Jodhpur to the district and fort of Umarkot (*cf.* page 142 Aitchison's Treaties, Volume III). We are therefore of opinion that the Gwalior Darbar's claim to be credited with the full amount of tribute as assigned is well founded and is not vitiated by the fact that the British made a reduction in the tribute in consideration of a territorial transfer by the Jodhpur State. The Gwalior Darbar are therefore entitled to credit for the sum of Rs. 1,08,000. The actual amount of tribute at present received from the Jodhpur State, namely, Rs. 98,000 has been shown by us at Serial No. 21 of Table No. XV (page 112) of our earlier Report.

208. **Amjhera.**—The amount entered at page 90 of Aitchison's Treaties is Rs. 34,387-12-0, while the amount shown on page 8 of the same volume is Rs. 34,398-0-6. We have ascertained that the original amount of the tribute was Rs. 35,000 in Halli currency, and some 20 years ago the rate of exchange was fixed at 106 Halli rupees to 100 British rupees. At this rate of exchange the amount of tribute in British currency is Rs. 33,018-14-0 and is now actually being received by the British Government, *vide* also entry No. 15 on page 111 of our earlier Report. The Gwalior Darbar are entitled to credit for the actual payment now received, namely, Rs. 33,019 roundly.

209. **Unarsi.**—The amount shown against this item is Rs. 21,792-8-0 in Chandeyree rupees and Rs. 21,100-2-6 apparently

the British currency equivalent in 1860. As there is no such tribute at present received by the British Government, nor is there any State of the name of Unarsi, we had considerable difficulty in understanding the nature of this assignment. We have ascertained, after elaborate correspondence with the Darbar, the Agent to the Governor General in Central India and the Resident at Gwalior, that the cession under this heading was really a relinquishment by the Darbar of an annual payment of Rs. 23,000 which was being made to them previously by the British Government. It appears from the schedule on pages 71 and 72 of Aitchison's Treaties, Volume IV that the Pargana of Unarsi was to have been transferred to the Gwalior Darbar in connection with certain exchanges of territory contemplated in 1818, but before Scindhia actually obtained possession of Unarsi, it was found that this Pargana had been in the possession of Meer Khan of Tonk for a considerable period and that it was decided that it would not be expedient to deprive him of it. The British Government agreed therefore, to compensate the Gwalior Darbar by an annual payment of Rs. 23,000. The Darbar in fact showed us certain copies of correspondence of the period 1834 to 1844 which proved that payments were being regularly made by the Residency Treasurer on this account. The cession of Unarsi, among other tributes and lands, in 1844 by the Gwalior Darbar to the British Government for the Contingent force, meant therefore the relinquishment by the Darbar of the annual payment of Rs. 23,000. The Darbar are, therefore, entitled to credit for this sum.

210. **Khilchipur.**—The Darbar have represented to us that they are entitled to credit for the Khilchipur tribute amounting to Rs. 11,134. This item is not mentioned either in the treaty of 1844 or that of 1860. It is, however, clear from the narrative at page 320 and the translation of a letter at page 348 of Aitchison's Treaties, Volume IV, that the Khilchipur State used to pay a tribute of Bundi rupees 13,500 to Scindhia and that this tribute, valued in British currency at Rs. 11,134-3-6, was ceded in 1844 to the British Government by Scindhia for the Contingent force. We have ascertained that this tribute is still being received and we have shown it in the table of tributes at page 110 of our earlier Report. We agree that the Gwalior Darbar are entitled to credit for this amount.

211. **Two-thirds share of Keshorai Patan.**—Scindhia's two-thirds share of Keshorai Patan formed part of the assignments of 1844 which were transferred in sovereignty to the British Government in 1860. Subsequent to its assignment in 1844, this item was transferred to Bundi State for an annual payment of Rs. 80,000 and as this is now definitely of the nature of a cash item, full credit is due to the Gwalior State under this head.

212. **Summary.**—To sum up then the tributes or cash payments for which the Gwalior Darbar are entitled to credit are as follows :—

	Amounts shown in Aitchison's Treaties.			Present value (British Rupees).		
	Rs.	A.	P.	Rs.	A.	P.
(1) Kotah	99,176 (Goman Shahee)	0	0	94,218	0	0
(2) Kotrees	10,279	0	0	9,252	0	0
(3) Ratlam	1,08,550	0	0	42,000	0	0
(4) Sailana				21,000	0	0
(5) Jodhpur	97,200	0	0	1,08,000	0	0
(6) Amjhera	34,387	12	0	34,019	0	0
(7) Unarsi	21,100	2	6	23,000	0	0
(8) Khilchipur	....			11,134	0	0
(9) Keshorai Patan	80,000	0	0	80,000	0	0
Total	4,50,692	14	6	4,22,623	0	0

CHAPTER XVI.

General remarks and result of valuation of the Gwalior cessions in the Central Provinces.

I.—Nimar District.

213. **General features.**—The whole of this District with the exception of the small portion comprising the Kanapore and Beria Parganas and the seventeen villages of Asirgarh enter into computations. The District occupies a strip of mixed hill and plain country at the western extremity of the Nerbudda valley and of the Satpura plateau, and abuts on Khandesh and the Central India States. The Nerbudda forms the northern boundary of the District for most of its length, but the two forest tracts of Chandgarh and Selani lie north of the river. About 25 miles south of the Nerbudda a low range of foot-hills, commencing on the western border of the Khandwa tahsil traverses the district diagonally until it abuts on the river in the extreme north-east. The country lying between this range and the Nerbudda is broken and uneven, and covered with forest over considerable areas. South of it lies the most fertile area of the District comprised in the valleys of the Abna and Sukta rivers. This part of the district is open and contains no forest or hill of any size, but the surface is undulating and small valleys alternate with broad ridges, some comparatively fertile, others bare and stony. To the south of this tract the main range of the Satpuras crosses the District with a width of only about 11 miles and a generally low elevation, from which a few peaks including that of Asirgarh rise conspicuously. Between this range and another to the south, the Tapti has forced a passage, and after passing through a cleft in the hills emerges into two open basins separated by the isolated hill of Samardeo. The upper of these known as Manjrode and Piplode Parganas, though fertile, is sparsely cultivated, but in the lower, in a small plain of deep alluvial deposit, stands the town of Burhanpur.

214. **History and general conditions up to the time of the British occupation.**—Situated on the main route between Hindustan and the Deccan and containing the fortress of Asirgarh which commands the passage of the Satpura, Nimar has been at several periods of history the theatre of important events. Akbar and his successors did much to improve the district. Burhanpur was the capital of the Moghul Viceroy of the Deccan and attained the height of its prosperity during the reign of Shah Jehan. In 1670 the Marathas first invaded Khandesh and plundered the country up to the gates of Burhanpur—the city itself being sacked by them some years afterwards. After the assumption of the government of the Deccan by the Nizam Asaf Jah in 1720 Nimar was the scene of frequent

conflicts between his troops and those of the Peishwa, until it was ceded to the latter by different treaties between 1740 and 1760. It was subsequently transferred with the exception of the Parganas of Kanapore and Beria to Scindhia and Holkar. Under the Marathas the country enjoyed peace and tranquillity for 40 years and largely recovered from the state of prostration to which the wars of the Moghuls and Marathas had reduced it. From 1800, however, until the close of the Maratha and Pindari wars in 1818, Nimar was subjected to an unceasing round of invasion and plunder, still known as the "time of trouble", the traces of which are even now apparent in the deserted state of fertile tracts once thickly populated. It was plundered impartially by the invading troops of Holkar and those which Scindhia gathered to protect it; while the Pindaris may be said to have been at home in Nimar, their chief camps were located in the dense wilds of Handia between the Nerbudda and the Vindhyan range. In 1818 the Pindaris were dispersed by the British troops.

215. The parganas of Kanapore and Beria had been ceded by the Peishwa in 1817, and the north of the District came under British management by the treaty with Scindhia of 1823. In 1860 these tracts as well as the Zainabad and Manjrod parganas, with Burhanpur were ceded by Scindhia in full sovereignty. In 1864, Nimar was attached to the Central Provinces and the district head-quarters were transferred from Mandleshwar to Khandwa.

216. At the time of British occupation the District was greatly depopulated, but there has been a steady increase of population and of immigration since then. Still large areas of the District are uncultivable, while others, once populated, have never recovered from the havoc wrought at the commencement of the last century. The density of population according to the 1921 census was only 94 persons per square mile or 79 if the towns are excluded.

217. **Agriculture.**—The soil of the District is formed from disintegrated "trap rock" and is partly alluvial. Along the flat banks of streams it is a rich black mould and extremely tenacious of moisture. In ordinary years it produces two crops. Next to this in excellence is the ordinary black soil of the Nerbudda valley which will produce wheat or other spring crops without irrigation. On the summits of the plateaux is found a shallow brown soil resting on gravel, and suited for the rain crops which do not require much quantity of water. This covers more than half the cultivated area and bears the staple crops of the District, Jowar and Cotton. There is comparatively little inferior soil.

The staple crops are cotton and jowar. Of special crops, there are a few hundred acres under *ganja* which is grown by licence under the direct supervision of Government and provides the province with its supply of this drug. Vineyards formerly existed in the Asirgarh hills, but vini-culture is now on the decline.

During the last 35 years of the nineteenth century the occupied area expanded by 50 per cent. There is still room for extension of cultivation, but mainly on poorer soils. The chief feature has been the increase of cotton. In the neighbourhood of Burhanpur this crop is so profitable that the cultivators do not grow enough jowar for their own food and it is imported from Berar.

218. **Irrigation.**—Only about 7,000 acres of the District are irrigated. Nearly the whole of the irrigation being from wells.

219. **Forest.**—Government forests cover 1,951 square miles, or 46 per cent. of the area of the District. The best forests are comprised in the Punasa and Chandgarh ranges on the banks of the Nerbudda, and in the Upper Tapti Valley, which contain the most valuable teak timber in the District. The forest revenue in 1903-04 was Rs. 1,50,000, almost the highest in the Province, and Rs. 3,38,700 during the period reviewed by us. This favourable result is not due to the excellence of the forests, but to the local demand for fuel and grazing. Fuel is also exported to the cotton factories of Berar and Khandesh and timber likewise is largely exported.

220. **Trade and communication.**—The hand industries of the district are comparatively unimportant. There are silk weaving and gold and silver-lace industries at Burhanpur. In past times the silk and cotton fabrics of Burhanpur ranked second in exquisiteness to those of Dacca. Of late quite a large number of cotton ginning and pressing factories have been established. The principal exports are raw cotton, cotton seed and till. The principal imports are European and Indian cloth and piecegoods salt, sugar, rice, wheat and kerosene oil. Khandwa is the chief trading station in the district and its importance and relation to Burhanpur has greatly increased in recent years.

The Great Indian Peninsula Railway line to Jubbalpore passes through the centre of the District, a length of 89 miles and 16 stations within its limits. From Khandwa the Rajputana Malwa metre-gauge line branches off to Indore with a length of 29 miles and 5 stations in Nimar. The railway line from the south near Akola also joins the main G. I. P. line at Khandwa.

The district is not very well off in respect of metalled roads but the rocky nature of the ground permits of the maintenance of a network of passable tracks in the open country. The old trunk road from Indore to Burhanpur was reconstructed by the energy of the District Officers during the period 1814 to 1846. An account of the expenditure on road construction since the cession will be found in Statement No. LXXV.

221. **Famine.**—The first recorded famine in Nimar was in the year 1803 and was due to a failure of rain combined with the

devastation caused by the Maratha armies. It is known as the Maha-kal or 'great famine' and grain sold at 1 lb. per rupee. The fertile and populous tracts of Zainabad and Manjrod became wholly waste. The next famine occurred in 1845, caused by a failure of the monsoon. There was much distress; Rs. 70,000 was expended on relief and Rs. 3 lakhs of revenue was remitted. These famines were however before the territory passed in sovereignty to the British in 1860. Between 1892—96, while the greater part of the Province suffered from a disastrous succession of bad seasons, Nimar enjoyed moderate or fair harvests. The district was only slightly affected in 1897; distress being confined to some villages on the Hoshangabad border and to forest tribes. In 1899 the rainfall was extremely deficient and there was a complete failure of both harvests. The number on relief in July 1900 reached 89,000 or 31 per cent. of the population and the total expenditure was Rs. 18 lakhs. Several roads were constructed or improved, the railway enbankment was widened, and forest clearings were made in the Manjrod tract with a view to the settlement of ryotwari villages. Since 1900 the district has had on the whole very prosperous seasons as far as we know. Statement No. LXXVI shows the amount of expenditure on Famine since the cession.

222. **Land Revenue Administration.**—Under the Muhammadans, Nimar attained a high degree of prosperity; and although the period of Maratha administration was characterised by reckless extortion and oppression, the framework of the revenue system was not seriously impaired. During the early years of British rule the usual mistake of excess of assessment of land revenue and of trying to raise a much higher revenue than the District could possibly pay was made. The mistake was at length realised and from 1846 moderate assessments were imposed.

223. **Results of valuation.**—The results of the valuation of this area will be found tabulated in the Statements No. LII to LVI, together with full explanations wherever necessary.

As regards 'Customs' we have computed separately the revenue derived from this and the other Gwalior ceded areas, *vide* Statement No. LXXIV.

Included in the result of valuation of the Nimar District is the revenue and expenditure of the 34 villages of Chandgarh. We have also exhibited the figures of revenue and expenditure of these villages separately, *vide* Statement No. LVII, as they may be useful in view of the fact that this small area is shown in Aitchison's Treaties, Vol. IV, pages 224 and 229 as having been given to Indore whereas it still remains in possession of the British Government.

II.—Hoshangabad District (Harda Tahsil).

224. **General Features.**—The present Harda Tahsil comprises the greater part of the originally ceded territory known as Hindia-Hardah and a description of its identification has been given in Chapter XIV.

The area of the Harda Tahsil is 1125 square miles, and the population, according to the census of 1921, was 1,29,264. The density of the population is approximately 115 per square mile.

There is only one town, namely, Harda with a population of over 10,000 persons. The Tahsil contains 391 villages and according to the statistics given in "Large Industrial Establishments in India", over a thousand persons are employed in this area in various cotton industries.

The two-fold division into hill and valley which is characteristic of the Hoshangabad District as a whole is, for the most part, true of this Tahsil. The northern portion lies in the valley of the Nerbudda river, and consists of a level plain rich black-soil which is of great depth and fertility and is fully cultivated. To the south is a forest tract interspersed with scattered patches of cultivation. In the north-west of the Tahsil spurs of the Vindhyan mountains are found south of the Nerbudda, and the fertile plain of the valley gives place to low forest-clad ranges. Harda is the only town in the Tahsil, and Hindia the old capital has lost its former size and importance.

225. **Earlier History.**—Very little is known of the earlier history of this tract of country. It was part of the Muhammadan Kingdom of Malwa and in Akbar's time Hindia was the head-quarters of the local sub-division. On the decay of the Moghal empire the district again reverted to the aboriginal Gond Rajas. About 1720 the founder of the Bhopal family annexed a considerable portion of the Hoshangabad District. In 1742 the Peshwa Balaji Baji Rao, in the course of one of his expeditions, subdued the Hindia Pargana. After this time the District seems to have been taken and retaken by Bhopal and the Marathas alternately and the Pindarees plundered the country impartially in all directions. It is estimated that not a single village escaped being burnt once or twice during the fifteen years in which these depredations lasted, and the greater part of the District was entirely depopulated. In 1844 the Harda-Hindia tract was made over by Sindhia in part payment for the Gwalior Contingent, and in 1860 it was permanently transferred and became British territory.

226. **Agriculture.**—The system of agriculture in the Harda Tahsil is generally more efficient than that pursued in the rest of the District. Approximately 25 per cent. of the total area is under forest.

227. **Trade and Communications.**—Of recent years cotton ginning and pressing factories have been opened. Wheat, til, linseed and cotton are the staple exports of agricultural produce and teak and other timber of forest produce. Harda town itself is well situated as a trading centre with roads converging from almost every direction. Speaking generally of the Hoshangabad District as a whole, which includes the Harda Tahsil, it is reported that shortly after the conclusion of the settlement of 1865, the opening of the railway brought all parts of the District within easy distance of a market for their produce. Prices rose with a bound and the seasons were almost uniformly favourable. At the expiry of the thirty years, the area under cultivation had increased by 38 per cent. and the prices of grain had risen by 75 to 100 per cent. When the district was resettled between 1892 to 1896, the result was a general increase of 78 per cent. on the previous demand. We state these facts as relevant in giving an idea of the development of revenue under a settled government.

228. **Civil Works—Buildings and Roads.**—An account of the expenditure on buildings and roads up to the year 1925-26 will be found in Statement No. LXXV.

229. **Irrigation.**—The total area under permanent irrigation is comparatively negligible in the Hoshangabad District. There is little or no expenditure by Government on irrigation in this District.

230. **Famines.**—We have been unable to get separate statistics of famine relief expenditure for the Harda Tahsil alone, but we have estimated the share of the Harda Tahsil on the basis of the total expenditure of the district. It is remarkable that up to the year 1892 the agricultural population appear to have been severely distressed only in six out of the preceding 220 years. On three of these occasions the distress was due wholly, and on one occasion partially to political disturbances and the incursions of the Pindarees, while in the remaining two years, namely, 1832 and 1888 the wheat crop was blighted by excessive rain. In 1894 and 1895 untimely rains and the failure of the monsoons in 1896 were the cause of poor out-turn. The famine of 1896-1897 involved an expenditure of about 16 lakhs. And again the severe famine of 1900, during which nearly 24 per cent. of the population was in receipt of assistance, necessitated an expenditure of about 20 lakhs. The railway embankment was doubled along a certain length and several useful feeder roads were constructed. Statement No. LXXVI gives an indication of the famine expenditure since the cession.

231. **Results of Valuation.**—We have summarised in Statements Nos. LVIII and LXI our estimation of the revenue and expenditure on account of this area. We have separately computed the customs duty accruing from all the Gwalior cessions in a consolidated Statement (see Statement No. LXXIV).

III.—Ceded territories in the Betul District.

232. In the Betul District the ceded territory comprises some 48 square miles transferred from the Nimar District in the year 1908, *vide* paragraph 196. It contains 32 villages with a population of 3,273. There are no irrigation or other works. The estimated figures of revenue and expenditure will be found in Statement No. LIX.

IV.—Ceded territories in the Saugor District.

233. As explained in paragraph 198, the territories with which we are concerned in the Saugor District are :—

(1) 113 Rahatgarh villages in Saugor District,

(2) 78 Malthone villages in Khorai Tahsil,

(3) 77 Gurrakota villages in Rehli Tahsil,

(4) 104 Kanjia villages in Khorai Tahsil.

234. **General Features.**—Owing to the ceded villages being somewhat scattered in this district, we can only give a general account of the district as a whole. The country is generally undulating with numerous isolated hills. The character of the district as a whole is widely varied from thick belts of forest to open parts of plain country. There is very little irrigation from any large sources.

The population of the territories taken into consideration is reported to be 87,000 roundly which includes 19,600 for Kanjia Pargana. On the whole these territories contain 16·4 per cent. of the district population.

235. **Famines.**—As far as we have been able to gather, the District of Saugor has been subject to several failures of crops and even recently during the period reviewed by us, there have been scarcities which occasioned an expenditure of over 2 lakhs in the ceded areas alone on famine relief works *viz.*, during the years 1928-29 to 1930-31. Of earlier famines we have been unable to get separate records for the ceded areas and we have had to allot a portion of the district expenditure to the ceded territories, *vide* Statement No. LXXVI.

236. **Civil Works—Buildings and Roads.**—The statistics we have compiled in respect of this expenditure will be found in Statement No. LXXV.

237. **Results of Valuation.**—We have exhibited in Statement No. LX, together with full explanations, the manner in which we have worked out the revenue and expenditure on account of the Gwalior territories in the Saugor District.

V.—Summary of Results of the valuation of Gwalior Cessions in Central Provinces.

238. Excluding "customs", the revenue and expenditure under the remaining central and provincial heads, including a share of overhead and general charges for the Gwalior territories in the Central Provinces, are as follows :—

Central.

Revenue.	Rs.	Expenditure.	Rs.
Income-tax . . .	2,37,500	Income tax . . .	36,200
Salt	1,22,500	Salt	14,800
Imperial Excises . .	41,300	Imperial Excises . .	*Nil.*
Other central heads . .	*Nil.*	Other central heads .	98,500
		Provincial.	
Revenue	26,05,600	Expenditure	26,01,100

The Provincial expenditure does not take account of interest charges shown below on past outlay on, irrigation works for which *no* capital and revenue accounts are kept, buildings, roads and famine relief :—

——	Capital outlay.	Interest.
I.—Irrigation—	Rs.	Rs.
(*a*) Works for which Capital and Revenue accounts are kept.	*Nil.*	*Nil.*
(*b*) Works for which Capital and Revenue accounts are not kept.	*Nil.*	*Nil.*
II.—Civil Works—		
(*a*) Buildings	16,92,100	72,400
(*b*) Roads	21,75,300	94,900
III.—Famine Relief—		
(*a*) Irrigation Works	91,800	3,000
(*b*) Other Works	13,94,600	51,300
(*c*) Miscellaneous expenditure . . .	22,65,200	75,300

CHAPTER XVII.

General remarks and result of valuation of the Gwalior cessions in the Bombay Presidency.

I.—Yawal Chopra (East Khandesh District).

239. The ceded territory dealt with under this head comprises 272 villages which were valued at the time of cession at Rs. 1,15,617-6-9. It has been possible to identify all the villages except 16, the names of which have not been traceable. They are described in the Government records of 1864 as being "Outbundee". Evidently they were deserted villages and have since disappeared, or have been merged with others with the passage of time.

The population of the area, according to the census of 1921, is 1,71,949. There are only two towns with a population of more than 10,000 persons while there is none with a population of more than 20,000.

240. **General Aspects.**—The District forms the northern section of the Deccan table-land. Watered by the Tapti and its distributaries the long central plain of Khandesh comprises an extensive area of rich alluvial soil. The tract is on the whole prosperous and its towns and villages are surrounded by mango groves and numerous gardens.

241. **Previous History.**—In the middle of the 17th century Khandesh was highly prosperous. From 1670 Maratha raids commenced and it was for more than a century given up to every species of calamity internal and external. In 1802 the country was ravaged by the Holkar's army and the destruction and ruin brought on a severe famine. In the years that followed Khandesh was further impoverished by the greed and misrule of the rulers. The people, leaving their peaceful callings, joined together in bands and wandered over the country, robbing and laying waste. This was the state of the country in 1818 shortly before it passed under the management of the British Government.

242. **Agriculture and Irrigation.**—The soils are composed of all grades, from the deep rich black of the Tapti valley to the poor stony red and white of the low trap ranges. Since the Tapti river flows in a deep bed it cannot be made use of for irrigation. Irrigation is practised mainly from dams thrown across the smaller rivers, and there are lakes and reservoirs which also serve for irrigation. At one time the dams across the river must have been very numerous. In the ceded areas no expenditure of any importance appears to have been incurred by the British Government on the construction or improvement of irrigation works.

243. **Forests.**—Khandesh is the most important forest district of the Bombay Presidency after Kanara. A good deal has been done by the British Government for the proper conservation of forests, in the absence of which in the past, the hill tribes had robbed the jungles of most of their valuable timber.

244. **Trade.**—The crafts and industries of the district are of some importance. Cotton pressing and ginning and also cotton spinning and weaving are important. Cotton is the principal article of export.

245. **Public Works**—The Great Indian Peninsula Railway runs through a long stretch of the territory and the district is also fairly well provided with roads. We have been unable to get statistics of expenditure on roads in the ceded areas prior to the year 1901-02, or on public buildings prior to the year 1887-88. Such statistics as we have been able to collect have been compiled in Statement No. LXXIX.

246. **Famine.**—The Tapti and the lesser streams are liable to sudden and disastrous floods. Six great floods caused more or less severe injury in the district during the nineteenth century. Scarcities, not amounting to famine, occurred in the years 1824, 1833-36, 1845, 1876-77 and 1896-97. The district suffered severely like the rest of India during the famine of 1899-1900.

Information regarding expenditure on famine relief incurred in the ceded areas is very meagre. The famine reports which we have examined do not show the expenditure incurred in areas smaller than a district, and in this case, owing to the recent division of the Khandesh district, figures are not separately available for the East Khandesh District. The District authorities have estimated that an expenditure of Rs. 1,41,300 may be taken as having been incurred on famine relief works which have created permanent assets. Approximately one-fourth of this would probably represent expenditure on irrigation.

247. **Valuation.**—The results of valuation together with explanatory notes will be found in Statement No. LXII. We are rather struck by the relatively higher revenue and the smaller expenditure of the ceded areas in East Khandesh District as compared with that of the Panch Mahals District. This is not surprising if it is remembered that even at the time of the cession, the Khandesh villages produced more revenue than the Panch Mahals District as a whole. Moreover, the district itself yields a very high revenue and has an area which is roughly three times that of the Kaira and Panch Mahals districts respectively. It comprises a population one and a half times that of Kaira District, and nearly three times that of the Panch Mahals District. It is thus obvious that the comparative cost of administration of the District should be lower than that of either the Kaira or Panch Mahals districts.

II.—Sholapur and Ahmednagar ceded villages.

248. These consist of 13 villages, 11 in Sholapur and 2 in Ahmednagar District, see paragraph 200. The population of the Sholapur villages is 6,717 and of the Ahmednagar villages 1,239. The calculations of revenue and expenditure of these villages will be found at Statements No. LXIII and LXIV. The Ekruk tank and the Bhatodi tank serve some of the ceded villages. We have allocated a share of the revenue, working expenses and interest charges on account of the Bhatodi tank on the basis of the area irrigated in the ceded villages. In the case of the Ekruk tank we have allocated the actual revenue derived from the ceded village to the village concerned, but no share of the working expenses or interest as this would be negligible *vide* remarks in Statement No. LXIII.

III.—The Panch Mahals District.

249. The District of the Panch Mahals is in the Northern Division of the Bombay Presidency composing the eastern part of Gujarat. It consists of two separate parts, divided by a broad strip of the Bariya State. The area of the district is 1,606 square miles and its population 3,74,860. (1921 Census.)

250. **Physical Aspects.**—The two sections differ considerably in physical aspects. That to the south-west is a level tract of rich soil, while the other portion is much more rugged and includes many varieties of soil, from fertile twice-cropped valleys to barren stony hills.

251. **Agriculture and Irrigation.**—The soil of the District differs considerably from that of western Gujarat. The soil of the eastern division is both light and black, and, owing to the abundance of water, is very productive. Maize is the staple food crop of the District. Next in importance is bajra. The other crops largely cultivated are rice, gram and sesamum. The fields are watered from rivers, tanks and wells. The details of past Irrigation expenditure will be found in Statements No. LXXVII and LXXVIII.

252. The Panch Mahals form the only District in Gujarat with a large forest area. Till 1860 the produce of the forests was in little demand and much damage had been done to them by previous neglect, consequently there is little timber of any size. The timber and firewood are chiefly exported.

253. **Minerals.**—Compared with other Gujarat Districts the Panch Mahals are rich in minerals. The hills contain iron, lead, manganese and mica, but mining on a larger scale is carried on only for manganese. A useful sandstone for paving is also found and the common Godhra granite, a very durable stone, is also worked.

254. **Trade and Communications.**—The District is traversed by the main line of the Bombay, Baroda and Central India Railway, and a line connects Godhra with Anand. A chord-line from Baroda to Godhra traverses the District for 17 miles. The total length of Govenment roads in the District is 157½ miles metalled and 17½ miles unmetalled.

255. **Famines.**—During the 20 years ending 1879 want of rain caused scarcity and distress on five occasions. The District again suffered in 1899. We have shown in Statement No. LXXX the expenditure on Famine Relief during the great famines of 1899-1902 and during the periods of scarcity since that time. Definite statistics for the earlier years are not available.

256. **Valuation.**—It was necessary, in connection with the valuation of the Kaira District, to separate the figures for the Kaira and Panch Mahals Districts from the combined figures of the two Districts in view of the existence of a single headquarter treasury for both these Districts. It will be clear from Statements Nos. XXIV and XXV and the explanatory notes appended thereto, how we have arrived at the revenue and expenditure on account of the Panch Mahals district. The results have been exhibited in Statements No. LXV and LXVI.

We have shown the past outlay on account of irrigation, buildings and roads and famine relief in Statement Nos. LXXVII to LXXX.

IV.—Summary of Results of the valuation of the ceded territories in the Bombay Presidency.

257. Excluding "customs" the revenue and expenditure under the remaining Central and Provincial heads, including a share of overhead and general charges for the territories in the Bombay Presidency, are as follows :—

CENTRAL.

Revenue.	Rs.	Expenditure.	Rs.
Income-tax	1,33,000	Income-tax	18,100
Salt	1,12,500	Salt	13,600
Imperial Excises	38,000	Imperial Excises	*Nil.*
Other Central heads	*Nil.*	Other Central heads	38,000
	Provincial.		
Revenue	23,83,700	Expenditure	27,54,200

The Provincial expenditure does not take account of interest charges shown below on past outlay on irrigation works for which no capital and revenue accounts are kept, buildings, roads and famine relief :—

	Capital Outlay.	Interest.
	Rs.	Rs.
I.—Irrigation—		
(a) Works for which Capital and Revenue Accounts are kept.	2,62,160	8,100
(b) Works for which Capital and Revenue Accounts are not kept.	1,33,600	6,700
II.—Civil Works—		
(a) Buildings	23,21,700*	85,900*
(b) Roads	17,61,700	60,600
III.—Famine Relief—		
(a) Irrigation Works	15,36,000	55,900
(b) Other Works	21,77,200	74,600
(c) Miscellaneous expenditure	12,75,000	42,900

*This figure is approximate only.

CHAPTER XVIII.

General remarks and result of valuation of the Gwalior cessions in the United Provinces.

258. As explained in paragraph 201 the Gwalior territories in the United Provinces with which we are concerned are situated in the Districts of—

(1) Jhansi,
(2) Jalaun,
(3) Agra, and
(4) Muttra.

I.—Ceded Areas in the Jhansi District.

259. The ceded territories in the Jhansi District valued by us consist of—

(*a*) 38 villages remaining out of the 148 Bhander villages,
(*b*) 58 villages in the north-west and west of the Jhansi Tahsil including a part of the present town of Jhansi, and
(*c*) 380 Chandheri villages.

260. **General.**—The District presents a great variety in its physical aspects. The characteristic feature of Jhansi, as of all Bundelkhand Districts is its liability to alternating cycles of agricultural prosperity and depression. On account of its peculiar soils and deficient irrigation, the District is peculiarly dependent on periodical rains and is very sensitive to droughts. The methods of cultivation are conspicuously poor, and the people easily yield to adverse circumstances.

We have ascertained that the population of the ceded areas is 1,76,027 which is approximately 29 per cent. of the population of the District. Industrially the area is not developed.

261. **Irrigation.**—Although under Maratha rule considerable amount of attention had been paid to irrigation works, these were allowed to fall into disrepair during the later period of internal troubles. A good deal of attention has been paid by the British Government to the repair and maintenance of a large number of

tanks which existed during the pre-British rule. Generally speaking it may be said that the works are of a protective nature. By far the most important source of irrigation in the District is wells. Other larger sources of irrigation are lakes and tanks. We have ascertained from the Collector of Jhansi that out of a total irrigated area of 108,500 acres in the Jhansi District, only 1,648 acres are irrigated in the ceded areas. The Collector has reported a revenue of approximately Rs. 800 on account of irrigation from the ceded territories and of expenditure of a similar amount on maintenance. He has reported also that the capital cost of irrigation works which may be allocated to the ceded territories is approximately Rs. 1,58,900 on the basis of area irrigated. We have no ready means of verifying this figure as we have been unable to get the details of the works concerned. We have, therefore, ignored this capital expenditure especially as we have reasons for believing that it has merged in the famine relief expenditure which included considerable sums spent on irrigation. We have taken full account of the famine relief expenditure in our Statement No. LXXXIII.

262. **Civil Works—Buildings and Roads.**—Past expenditure on buildings and roads in the ceded areas has been exhibited by us in Statement No. LXXXII. We may add that the District of Jhansi as a whole is provided with a net work of railways and roads.

263. **Famines.**—As already stated the District is specially liable to famines. Of early famines there is no record, but the rapidity with which scarcities and famines follow one another in this tract has given rise to the saying that a famine may be expected every fifth year. The first great famine of which any accurate account has been kept was that of 1868-69, and it is probably the severest that has ever afflicted the District. The expenditure on relief works amounted approximately to Rs. 2,79,000 and on gratuitous relief to Rs. 1,39,000. The relief works took mainly the form of tank excavation, irrigation embankments and road works. Besides this, land revenue to the extent of Rs. 1,78,000 was suspended and Rs. 2,78,000 were distributed in takavi loans. At the census of 1872 the population was found to have fallen by 12·24 per cent. and the loss of cattle was about 41 per cent.

264. **Famine of 1895-96.**—The cost of relief works amounted to Rs. 1,62,000 and gratuitous relief about Rs. 8,000.

265. **Famine of 1896-97.**—Relief works cost Rs. 8,98,000 *plus* Rs. 42,000, and gratuitous relief Rs. 2,44,000. Besides this large sums were spent from private charities and by way of remissions of revenue.

266. **Famines of 1899-1900 and after.**—Miscellaneous outlay of Rs. 71,000 was incurred. In 1905 relief works cost Rs. 3,54,000 and other expenditure Rs. 2,25,000. In 1907 relief works cost Rs. 1,38,000 and other expenditure Rs. 2,45,000.

267. The total expenditure in the district by Government amounts approximately to Rs. 18·73 lakhs on works and Rs. 9·32 on gratuitous relief. The share of the ceded areas on the approximate population basis viz., 29·0 per cent. amounts to Rs. 5,43,200 on works and Rs. 2,70,400 on gratuitous relief.

268. **Valuation.**—The detailed valuation and the results are explained in Statements Nos. LXVII and LXVIII. The overhead and general charges have been added separately in the consolidated statement for all Gwalior cessions in the United Provinces in Statement No. LXXI.

II.—Jalaun District.

269. The Kachwayagar Pargana consisting of 160 villages (see paragraph 201) is situated in this District. 71 of these villages are now situated in the Jalaun Pargana and the remainder in the Kunch Pargana of the same District.

270. **General features.**—A special feature of the physical aspect of the country is the intricate reticulation of deep ravines which fringe the river channel and cover nearly one-fifth of the total area of the District. Like the rest of Bundelkhand the district is liable to great fluctuations in agricultural prosperity. The people are comparatively poor and industrially backward.

The total population of the ceded villages is about 55,000 which is approximately 13·5 per cent. of the population of the entire district. There is no town in the ceded territories containing a population of over 10,000 persons.

271. **Irrigation.**—Up to the year 1866 the district had no source of irrigation except wells. The opening of the Betwa canal led to a considerable increase in the irrigated area. This work enters the district in the south west and has two branches which supply every part of the district.

The Betwa Canal System irrigates an area of 17,586 acres in the ceded territory out of a total acreage of 99,360 acres irrigated by the whole system, that is, about 17·7 per cent. The total up-to-date capital outlay on the system is Rs. 84,92,418. The total revenue, and working expenses and interest charges have been allocated to the ceded territories on the basis of the area irrigated (see Statement No. LXXXI).

272. Besides the Betwa Canal System there are a few irrigation systems for which no capital or revenue accounts are kept, namely, the Gaindauli Bund Nos. 1 and 2 and the Dabar Bund. The cost of construction of these works has been estimated to be Rs. 8,000.

273. **Civil Works—Buildings and Roads.**—It is reported that there are no Provincial Government roads in the ceded territories. Apparently such of the roads as were constructed in connection with famine relief are now maintained by local bodies. There are only a few Government buildings, the total original cost of which is estimated at Rs. 88,000 *vide* Statement No. LXXXII. We have taken due account of the cost of maintenance of these buildings and also of a share of the grants-in-aid paid to the local bodies for civil works generally.

274. **Famine.**—Drought and blight are the two great scourges of the Jalaun District. Details of the expenditure incurred on famine relief as far as they could be collected will be found in Statement No. LXXXIII.

275. **Valuation.**—The details of valuation together with explanatory notes will be found at Statement No. LXIX. The necessary addition on account of overhead and general charges has been made in the consolidated statement for all United Provinces areas in Statement No. LXXI.

III.—Agra and Muttra villages.

276. These villages are all petty villages, the population of the 17 villages in Muttra being only 8,595 and that of the three in Agra 875.

277. **Irrigation.**—An important feature of the ceded villages in the Muttra District is that they are almost all irrigated by the distributaries of the Agra Canal. The irrigation revenue from the Muttra villages alone averages Rs. 14,100 per annum, out of a total revenue from the Agra Canal System which amounted, in 1929, to Rs. 13,12,325, or approximately to 1·07 per cent. We have allocated interest and working expenses on account of the canal on this basis.

278. **Civil Works and Famine Relief.**—Past expenditure under these heads is negligible, but we have incorporated the relevant figures in Statements No. LXXXII and LXXXIII.

279. **Valuation.**—The results of valuation together with the explanatory notes will be found in Statement No. LXX.

IV.—Summary of results of the valuation of the Gwalior cessions in the United Provinces.

280. Excluding customs the revenue and expenditure under the remaining Central and Provincial heads, including a share of

overhead and general charges for the Gwalior territories in the United Provinces are as follows :—

CENTRAL.

Revenue.	Rs.	Expenditure.	Rs.
Income-tax	45,700	Income-tax	6,300
Salt	40,200	Salt	4,900
Imperial Excises	16,300	Imperial Excises	*Nil.*
Other central heads	*Nil.*	Other central heads	10,000

PROVINCIAL.

Revenue	6,63,900	Expenditure	10,28,950

The Provincial expenditure does not take account of interest charges shown below on past outlay on irrigation works for which no capital and revenue accounts are kept, buildings, roads and famine relief :—

	Capital Outlay. Rs.	Interest. Rs.
I.—Irrigation—		
(*a*) Works for which Capital and Revenue accounts are kept	16,35,500	52,700
(*b*) Works for which Capital and Revenue accounts are not kept	8,000	300
II.—Civil Works—		
(*a*) Buildings	19,80,600	77,400
(*b*) Roads	7,68,800	25,500
III.—Famine Relief—		
(*a*) Irrigation Works	44,700	1,500
(*b*) Other Works	6,38,800	21,200
(*c*) Miscellaneous expenditure	3,39,200	11,300

CHAPTER XIX.

General remarks and result of valuation of the Gwalior cessions in Central India and Ajmer-Merwara.

I.—Manpur.

281. **Description.**—This is an isolated pargana in Central India comprising some 50 square miles of territory and containing a population of nearly 5,000 persons. About 50 per cent. of the area is under forest and 25 per cent. under cultivation. At the time of the cession in 1844 there were 28 villages in this area and the gross revenue was shown, both in 1844 and in 1860 at Rs. 4,400. There are now 32 villages in this area.

282. **Revenue and expenditure.**—Excluding "Customs" the present figures of average annual revenue and expenditure are :—

	Rs.
Revenue	72,700
Expenditure	84,100

vide Statement No. LXXII.

Both revenue and expenditure are "central" following that of the Central India Agency. With the exception of the small amounts of revenue, computed by us, *vide* paragraph 11, accruing under Imperial excises and salt, the revenue is the actual average revenue obtained in this area and it includes income-tax of the administrative officers and establishments employed therein. The expenditure has in most cases been carefully calculated by the local administration and includes besides direct expenditure, a share of the cost on account of officers and establishments who are only partially occupied with the Manpur administration. The area being so small nothing has been added on account of pay of the Agent to the Governor General and headquarters establishment of the Central India Agency, which would in this case correspond to provincial overhead charges. No expenditure is normally incurred under the head Agriculture, but we should mention that during the past three years the Government of India sanctioned, for a period of 3 years, an expenditure of Rs. 3,300 per annum on the agricultural development of this pargana. We have omitted this item, however, as it is not definitely a permanent recurring expenditure.

283. **Interest on capital outlay.**—This has been calculated as follows, and is not included in the figures referred to above :—

	Capital. Rs.	Interest. Rs.
(i) Buildings	3,12,600	11,000
(ii) Roads	1,97,900	8,000
(iii) Irrigation	*Nil.*	*Nil.*

As regards (i) this represents the interest on a total capital outlay on civil government buildings actually in the area but excludes the Malwa Bhil Corps buildings which we do not consider to be a legitimate charge against this area.

As regards (ii) the interest has been calculated on the capital outlay and expenditure on permanent improvement of some 11 miles of metalled road and half mile of unmetalled road in the Pargana in addition to approximately 8 miles of the Agra-Bombay road. When taken over by the Public Works Department in 1906 these roads were mostly found to be very "*kutcha*" and consequently cost a good deal in improvements. In view of this we have, for the purposes of interest, treated the 11 miles of metalled road as if it were unmetalled, *i.e.*, we have calculated interest on a capital expenditure of Rs. 4,000 per mile instead of the usual rate for metalled roads, *viz.* :—Rs. 10,000 per mile.

There is no record of any important expenditure on famine relief.

284. **Expenditure on the Pargana already included in previous report.**—We should mention that the figures of revenue and expenditure of this pargana were taken into account in the Committee's figures relating to the Central India Agency as an Imperial Burden, *vide* paragraphs 140-141 and Appendix IV of our earlier report. Similarly the capital outlay and average annual expenditure on maintenance of roads and buildings in Manpur were included in the statement of roads and buildings in Central India at Appendix III of our earlier report.

II.—Ceded villages in Ajmer-Merwara.

285. The territory in this area transferred by Scindhia comprises nine jagir villages situated in the Ajmer-Merwara Province, *viz.* :—Five "*khalsa*" or revenue paying, and four "rent free". They form part of the territory received in exchange from the Gwalior Darbar by the Treaty of 1860, *vide* paragraph 183. These villages are all small, the largest, Harmara, has at present a population of 2,176, while the population of all of them taken together is only 5,400.

286. In this case all the revenue and expenditure is "central" as the Ajmer-Merwara Province is at present a centrally administered area. Excluding 'Customs' the total revenue and expenditure is :—

	Rs.
Revenue	18,000
Expenditure	14,600

Under those heads which are classified as "provincial" in Governor's Provinces, the revenue and expenditure are as shown below :—

	Rs.
Revenue	16,800
Expenditure	14,500

leaving a small surplus of Rs. 2,300. Details will be found in Statement No. LXXIII. The main source of direct revenue is land revenue. Credit under 'Excise' and 'Stamps' has been given to the villages on the basis of population.

There are few public works in these villages; the average expenditure on original works during the 4 years ending 1929-30 being only Rs. 320. The total up-to-date capital outlay on civil works in these villages has been estimated at Rs. 10,000 roundly, mainly on police and educational buildings, *vide* Statement No. LXXXV.

287. **Famine Relief.**—According to the Imperial Gazetteer the Province of Ajmer is in an "arid zone" and is peculiarly exposed to drought and famine. When rains fail, it is likely to become a prey to the treble famine of grass, grain and water. The history of Ajmer is therefore black with records of famine some of which were very bad. So far as could be gathered from the available records, a sum of Rs. 77,75,000 was spent on Famine relief works in this small Province alone, during the period from 1868 to 1905, besides amounts expended on gratuitous relief and indirect charges to public revenues in the shape of remissions of land revenue and grants of loans. We have had some difficulty in ascertaining the share of this expenditure which may be regarded as benefitting Scindhia's villages, as any calculation should take into account the works executed in or near the villages from which they derive benefit. In consultation with the Chief Commissioner, we have ascertained that about Rs. 12,000 can be regarded as a fair share of the villages, see Statement No. LXXXVI. If the whole expenditure in the Province had been divided on a population basis, the share would have been about Rs. 77,000, but we have rejected this figure as the villages cannot be considered as deriving any benefit from irrigation and other works situated in distant parts of the Province, and allocation of the share of total expenditure on the basis of mere population would be fallacious.

288. **Interest.**—Interest calculated on outlay under '41-Civil Works' and 'Famine Relief', resulting in permanent assets, amounts to **Rs. 700 a year.**

CHAPTER XX.

Summary of results of valuation of Gwalior territories.

289. We have summarised the results of valuation of all the Gwalior territories in Statement No. LXXIV. As explained in paragraphs 183 and 185 the *territories* taken into consideration by us were worth Rs. 11·00 lakhs out of which the Gwalior Darbar are entitled to credit for only Rs. 10·03 lakhs. In accordance with our plan the proportion of $\frac{10 \cdot 03}{11 \cdot 00}$ or 91·18 per cent. of the results should be taken into consideration. The shares of the Gwalior State of revenue and expenditure are as follows :—

Central.

	Revenue.		Expenditure.	Surplus (+) Deficit (—).
	Rs.		Rs.	Rs.
I.—*Indirect*—				
Customs . .	22,25,800	Customs . .	45,400	+21,80,400
Salt . . .	2,52,500	Salt . . .	30,500	+2,22,000
Imperial Excises .	87,700	Imperial Excises .	..	+87,700
Total Indirect .	25,66,000	Total Indirect .	75,900	+24,90,100
II.—*Direct*—				
Income-tax . .	3,81,900	Income-tax . .	55,300	+3,26,600
Other Central heads .	78,200	Other Central heads	1,59,600	—81,400
Total Direct .	4,60,100	Total Direct .	2,14,900	+2,45,200
Grand Total 'Central'	30,26,100	Grand Total 'Central'	2,90,800	+27,35,300

Provincial.

Revenue.	Expenditure.	Deficit.
Rs.	Rs.	Rs.
51,54,700	*58,21,300*	*—6,66,600*

290. We have likewise consolidated past expenditure on irrigation, buildings and roads and famine relief in Statement No. LXXXVII as well as the interest thereon. The capital expenditure and the interest thereon may be summarised as follows :—

	Capital Outlay.	Interest.
	Rs.	Rs.
I.—Irrigation—		
(*a*) Works for which Capital and Revenue accounts are kept	17,30,300	55,400
(*b*) Works for which Capital and Revenue accounts are not kept . . .	1,29,100	6,400
II.—*Civil Works—*		
(*a*) Buildings	57,57,900	2,25,200
(*b*) Roads	44,71,300	1,72,400
III.—*Famine Relief—*		
(*a*) Irrigation Works	15,25,900	55,100
(*b*) Other Works	38,49,300	1,34,500
(*c*) Miscellaneous expenditure including Gratuitous Relief	35,37,300	1,18,100

As explained in paragraph 24, we have already taken into consideration Interest on Works for which Capital and Revenue accounts are kept, shown under item I (*a*) above, in our various expenditure statements. No further charge on account of these works should therefore be made. As regards the remaining charges we are of opinion that some allowance may perhaps be made on account of item III (*a*) only, see paragraph 27.

CHAPTER XXI.

General remarks and conclusions.

291. Before concluding our Report we should like to make a few observations regarding the differences in the results of the net values of the ceded territories in the different Provinces and the effect of the present economic conditions as depicted in our results. It is unnecessary to enter into detailed comment on this subject as a glance at the statement (No. XCVI) we have prepared, showing the comparative revenue and expenditure per 1,000 of population under important heads of revenue and expenditure in the various Provinces, will serve to bring out the differences in the standards of administrative expenditure of the Provinces. In particular the very favourable result obtained for a comparatively poor area such as the ceded districts of the Madras Presidency is due to the large size of the ceded districts generally, and the lower cost of administration. The ceded territories of Madras with an area of over 27,000 square miles, a population of 3·96 millions and a revenue of 181·9 lakhs constitute practically four districts, while the Baroda ceded territories with an approximate area of 3,900 square miles and a population of 1·25 millions and a revenue of 56·95 lakhs constitute practically two districts. Factors such as these, and others which we need not narrate here, would easily account for some of the apparent diversities in the results of valuation of the territories in the different Provinces.

292. It has been suggested that the period of valuation taken by us, which is generally the average of the last five years, may be somewhat unfavourable to certain States in view of the fall of revenue owing to the economic depression as a whole and the civil disobedience movement in particular. It is important to bear in mind that there has been a further general deterioration of economic conditions during the last one year and every Local Government in India has been compelled to remit large sums of land revenue owing to the fall in prices and the consequential distress of the agriculturists. No Provincial Government can perhaps overlook the immediate necessity of some re-adjustment of land revenue which will involve a considerable fall of revenue, and no one can prophesy an early return to the scale of prices and wages prevailing some years ago. The same remarks hold good generally in regard to Income-tax and Customs revenues. On the expenditure side of our account, too, it is difficult to predict the future scale of expenditure in view of drastic retrenchments contemplated everywhere. But the need for retrenchments has arisen from continually falling revenues, and we are of opinion that the reductions

in expenditure may be expected to counteract the fall of revenues; in other words, the general picture presented by the net result of our valuation will hold good substantially even for the future.

293. In the case of Customs revenue we should like to draw special attention to the fact that our figures are based on the revenue of the year 1928-29 and to observe that there has been a steady deterioration after the year 1929-30 in spite of increasing duties. As observed in the Hon'ble the Finance Member's last Budget Speech, there has been a steady deterioration in the imports under sugar, silver, cotton piece-goods and liquors. The decrease in imports of sugar has been the most important single factor in upsetting the budget estimates of the Government of India. The decline is attributed partly to the decrease in purchasing power and partly to increasing Indian production. It would be rash to prophesy what the Customs revenue of the Central Government might be for the next ten years under the exceedingly nebulous and changing conditions prevailing at present. We have not troubled to take the average of more recent years, firstly, because of the daily changing conditions of trade and, secondly, because the computations of customs duties accruing from ceded areas appear to us from the recent trend of discussions at the Round Table Conference to be more a matter of academic interest than of practical necessity, as 'Customs' will presumably be one of the sources of Federal revenues.

294. We desire to draw special attention to the fact that we have computed separately the contributions from ceded territories to central revenues under such heads as Income-tax, Salt, Customs, and Imperial Excises as required in paragraph 5 (*e*) of the Resolution defining our terms of reference. We were not required to compute the contributions from the ceded territories under Central heads of revenue such as Railways, Mint and Currency, Posts and Telegraphs profits, *vide* para. 6 of the Resolution. On the expenditure side of the account we have exhibited, in the case of Central heads, only the estimated cost of collection of the revenues for which we have given credit, together with a share of the cost of Audit and a few other major items of expenditure incurred within the Province in which the ceded areas are situated. The major part of the expenditure of the Central Government on account of Defence, and various other activities of the Central Government, the Secretariat of the Government of India and Debt Services does not find a place in our calculations. The surplus which we have worked out for the several ceded territories under the Central heads should not therefore be regarded as a net gain to the Government of India, but rather as a contribution to central revenues for Defence and other central obligations and services. The average of the expenditure of the Government of India charged to revenue for the period from 1926-27 amounts to Rs. 132

crores per annum roundly. This includes the expenditure on account of certain areas which are under the direct administrative control of the Government of India, *e.g.*, Baluchistan, Ajmer-Merwara, etc. After deducting the average direct revenue from these areas amounting to nearly Rs. 2 crores, the net expenditure is approximately Rs. 130 crores. According to our first Report approximately Rs. 65·244 crores may be regarded as Imperial Burdens or as expenditure which benefits the whole of India including Indian States. The balance of the expenditure, namely, Rs. 64·81 crores per annum approximately may be regarded as relating mainly to the Administration of British India. On this basis the share of Imperial Burdens per thousand of population of India, including Burma and Indian States, is approximately Rs. 2064·5 and of the rest of the central expenditure Rs. 2624·9. The total average central expenditure per thousand of population of the ceded territories valued by us may be very roughly taken as Rs. 4689·4. We have exhibited in Statement No. XCVII the approximate charges on account of the various ceded territories on this basis. The gross figures estimated by us under central revenues together with the contributions under Railways, Currency and Mint, Posts and Telegraphs, etc., may be regarded as the contributions of the ceded territories for the services rendered by the Central Government, of which the share of the ceded areas has been approximately estimated as above. The position which seems to emerge from these facts is that there will be no surplus under the central heads which may be regarded as a net gain, or as available for the defence of the States ceding territories.

295. Under the head 'Provincial' it will be seen that it is only in the case of 'Berar' which is one of the richest tracts in India that there is a substantial surplus. To some extent the result is due to the fact that the 'rent' or lease money is paid by the Central Government, while the Provincial Government gets the surplus. The surplus under the Provincial heads in Madras is comparatively small. In most other cases there is a small deficit. As the budgets of the Government of India and the various Local Governments generally balance, it is idle to expect any large surplus from the ceded territories after the necessary addition of proportionate overhead charges of administration. In view of the widely differing fertility and revenue-producing conditions of ceded territories and the methods of administration in different Provinces the results vary slightly from place to place, as the Local Governments do not and cannot attempt to draw up a balanced budget for each ceded territory.

296. In this connection we may observe that the values at which the territories were ceded in the various treaties, took account of little or no expenditure on administration except perhaps the cost of collection of revenue. This seems natural in view

of the prevailing ideas of administration in those days. Only a small portion of the revenues was spent on administration and the idea of expenditure on nation-building and development services such as Education, Medical and Public Health, Civil Works, Irrigation, etcetera, was hardly contemplated in those disturbed and troublesome times when Rulers, whether British or Indian, were concentrating their energies either on the maintenance of their own position or on the extension of their domains. With the gradual establishment of stable conditions, expenditure on administration and on nation-building and development services has gradually increased simultaneously with the growth of revenues. The results of our valuation follow logically from these facts. Then again whatever may have been the original intention or practice of the East India Company when entering into treaties for the maintenance of subsidiary forces out of the revenues of ceded territories, with the gradual lapse of time, the revenues of the ceded territories do not appear to have been specifically earmarked for the maintenance of special forces. For several decades no separate accounts have been kept on the basis of the subsidiary troops being a specific charge on the revenues of the ceded territories. The financial arrangements entered into with the Provincial Governments, under whose jurisdiction the ceded territories now remain, will also show that the idea of earmarking the surplus revenues of ceded territories for the cost of troops has long disappeared. All this is a very natural consequence of the principles of public finance as now understood and applied to the administration of British India. The position for several years has now been that the States are entitled to general protection by the British Government and the British Government have ample military resources for the purpose, generally without having to locate the specified number of troops in the States or having to pay for them out of the surpluses of the ceded territories. We would indeed be surprised if the number and composition of the troops mentioned in the Treaties, or the permanent location of such forces for the purpose contemplated, had not become completely out of date under the entirely altered conditions of means of communications, and methods of warfare of the present times.

297. The budgets of the Provincial Governments and Government of India as a whole balance and it follows that when a proper share of all the items of expenditure is charged to the revenues of any ceded territory, there can be little or no surplus. The small surpluses or deficits which we have found in the case of ceded territories are due to the fact that the Local Governments do not, and cannot balance the budgets for each district or area, and also to other local factors such as the fertility or otherwise of the tract, and the higher or lower cost of administration according as the tract is part of a large or small district and so on.

To sum up then the ceded territories have never been administered during the last few decades with the object of producing a surplus for the defence of the States ceding them. It is possible that the early British Administrators may not have foreseen the impropriety of making the defence of a State a charge upon another territory. In any case the notion of administering the ceded areas with any such object has never been apparent or translated into practice for some decades past. We gathered that one of the causes which led to the abolition of the Hyderabad contingent which was paid out of the Berar surplus was the continually increasing cost of administration. To have attempted to administer the ceded territories so as to produce a definite surplus to meet the cost of a subsidiary force would indeed have been contrary to sound principles of public finance. In this connection we may aptly quote a passage from James Mill's History of British India regarding the cessions of territories by the Nizam: "Of this engagement, as it affected the interests of the English, the nature may be described in a single sentence. The English acquired a small territory with the obligation of defending a large one. If it be said, that it was as easy to defend the Nizam's territory, in addition to their own, as it was to defend their own territories without that of the Nizam, and that the revenue of the new territory was all, therefore, a clear gain, the declaration is unfounded." The acquisition of a small territory with the burden of defending another several times as large would be difficult to understand on strictly financial grounds, although it would be perfectly simple to explain such acquisitions on political and other grounds. The advantages which resulted from the subsidiary alliances were numerous. The conversion of independent chiefs who might at any time have waged wars and threatened the British power, into dependent powers protected by British forces was in itself the most effective insurance against internal wars and collosal expenditure out of the British Indian Exchequer. It also rendered possible considerable economies in British Army expenditure in those days. In connection with the territorial acquisitions for subsidiary forces the British Administrators of those times would undoubtedly have taken into consideration various factors of far greater weight than are apparent in the treaties, such as the consolidation of the British power in India, the acquisition of places of strategic or economic importance, all of which would have outweighed in the long run the financial obligation accepted by the treaties. We have made these lengthy observations as they seem necessary for a proper understanding and interpretation of the results of our valuations.

298. In concluding our Report we desire to express our thanks to all the Local Governments and Administrations and their officers for the assistance which they have rendered us in this most

difficult and complicated task. We should also express our obligations to the Baroda and Gwalior Darbars for all the facilities which they so kindly afforded to us in the course of our investigations and our visit to the States. We confess that neither the Government of India nor we ourselves realised at the outset the enormous number of latent difficulties which presented themselves throughout our work. Our work had to be rushed throughout owing to the short spells of sanction for the Committee and the necessity for a speedy completion of our investigations. We need not elaborate the difficulties which we had to encounter in connection with the identification of territories, and the considerable researches which had to be made to surmount them, as we have already explained these in their proper place. The task of devising a scheme for the collection of relevant data for the valuation of tracts widely varying in size and conditions presented also unexpected difficulties. In consequence of all this we regret that it was not possible for us to present our complete Report to the Government of India in sufficient time before the arrival of the Indian States Committee (Financial), but we have endeavoured to place in the hands of the latter a provisional Report on each of the ceded territories in time for the Committee's work in the States concerned. When the provisional Reports were sent to the Committee the calculations were tentative in some cases as we were awaiting a few further particulars from local officers. We have carried out the necessary amendments in our final Report and taken the opportunity of refining some of the calculations, where necessary or possible.

Lastly, we desire to express our warmest thanks to our office staff for their hard and ungrudging work which was exceptionally strenuous during the past few months.

V. NARAHARI RAO, *Chairman.*

S. P. BHARGAVA, *Member.*

NEW DELHI:

31st March 1932.

Part II.

APPENDICES AND STATEMENTS.

APPENDIX No. I.

(See paragraph 3.)

Schedule of ceded territories as furnished to the Committee by the Government of India.

N. B.—The Schedule as furnished by the Government of India had to be modified by us in the case of Baroda, Gwalior and Sangli subsequently as a result of additional facts which came to light in the course of our investigations. The modifications which have been made in each case have been dealt with by us in our account of the respective cessions.

Area ceded.	Authority.	Where situated.
HYDERABAD.		
The ceded districts, Madras Presidency.	Treaty dated 12th October 1800.	Bellary, Anantapur, Cuddapah, and Kurnool Districts of Madras.
Upper Godavari Districts of Bhadrachalam, Rakapalli, Cherla, Albaka, Nugur and Sironcha.	Treaty of December 1860.	The first two form a portion of the Godavari District, Madras Presidency, the last four form the Upper Godavari District of the Central Provinces.
Berar	Agreement of 1902 .	
BARODA.		
The Pargana of Dholka . .	Treaty of 21st April 1805.	Dholka Taluka, Ahmedabad District Nariad Taluka, Kaira District.
The Pargana of Nariad . .		
The Pargana of Matar . .		Matar Taluka, Kaira District. Nariad Taluka, Kaira District Olpad Taluka, Surat District.
The Pargana of Mahuda . .		
The Kim Katodra . . .		
(Warrat on Kathiawar) . .		
(Rungar Ghaut) . . .	Memorandum of 12th July 1808.	..
Cupperbund	Treaty of 6th November 1817.	Presumably Kapadvanj Taluka of Kaira District. Anand Taluka, Kaira District.
Bhalej		
Kurrode		Kadod-Mandvi Taluka, Surat District.
Three villages of Subhanji Pol, *viz.*:—Sundanah of Petlad, Untroli of Matar and Wasna of Mahuda Parganas.		Antroli is in Matar, and Wasna is in the Nariad Taluka of the Kaira District.
Village of Kunnige of Daskroi Pargana.		Mehmedabad Taluka, Kaira District.

Territories taken in perpetual farm from the Peishwa and afterwards ceded to the British Government, *vide* the Treaty of 6th November 1817.

Half the city of Ahmedabad* . . .	North Daskroi Taluka of the Ahmedabad District.
Peishwa's Daskroi	Ahmedabad District.
Perganah Viramgam	Viramgam Taluka, Ahmedabad District.
Prantij and Peishwa's share in Harsol and Modasa	Harsol is in Prantij Taluka and Modasa Mahal is in Ahmedabad District.

* The other half was given in exchange for territory of equal value.

PANCH MAHALS.

(1) Mahmoodabad	Mehmedabad Taluka, Kaira District.
(2) Aleena or Thamna	Nariad Taluka Kaira District.
(3) Thasra	Thasra Taluka, Kaira District.
(4) Untrolee	Kapadvanj Taluka, Kaira District.
(5) Balasinor and Virpur	Rewa Kantha Agency.
Half the town and pargana of Petlad*.	....

* Afterwards exchanged for territory of equal value.

GWALIOR.

Schedule furnished by the Gwalior Darbar of the permanent cessions made in 1860 out of the Assignments of 1844, *vide* the Treaty of December 1860.

District.	No. of villages.	Receipts (Revenue and Abkari). Rs.	a.	p.
Nimawar (Satwas Nimawar) (Central Provinces)	231	31,525	8	0
Hoshangabad. (Hindia Hurdah) (Central Provinces)	762	97,379	4	0
Charthana	4	1,197	6	8
Nemad (Nimar) (Central Provinces)	761	1,38,199	4	0
Manpur (Central India)	28	4,400	11	11
Khandesh. (Yawal Chopra) (Bombay)	272	2,15,617	6	9
Bhander (United Provinces)	80	59,208	0	0
Kachwayaghar (United Provinces)	160	1,14,720	8	0
Chanderi (United Provinces)	380	84,908	15	6
Saugor (Central Provinces)	268	89,754	12	0
Keshory Patan	..	80,000	0	0
Total		9,26,911	12	10

Cash Tankas (Tributes).	Rs.	a.	p.	
Kotah	99,176	0	0	
Satkotree	10,279	0	0	
Jodhpur	97,200	0	0	
Ratlam Sailana	1,12,140	0	0	
Unarsi	21,792	8	0	
Amjhera	35,000	0	0	
Total	3,75,587	8	0	
(British currency)				3,70,692 14 6
Total				12,97,604 11 4

SANGLI.

Vide *the Memorandum of Agreement dated 15th May 1819 and Articles of Stipulation dated 12th December 1820.*

Pargana New Hubli, Pargana Tadas Samat Bommikati	Dharwar Collectorate (Bombay).
7 villages from Pargana Shahapur	Belgaum Collectorate (Bombay).

APPENDIX No. II.

(See paragraph 43).

Note on Irrigation in the Nizam's ceded territories in the Madras Presidency.

1. *Anantapur District.*—Only about 8 per cent of the cultivated area of the district is irrigated and so many of the irrigation sources are precarious that only 3 per cent. can be said to be protected in all seasons. Of the 8 per cent. of the district which is irrigated 3 per cent. is watered from wells, 4 per cent. by tanks and only one per cent. with the aid of river channels. There are many tanks in the Anantapur District practically all of which were made by the former native Governments which used to grant Inams for the maintenance of the tanks. The river channels have no permanent works. They are merely diversions by means of temporary sand dams of small streams. Throughout the district, the annual repairs of these sources is managed by the ryots themselves.

2. *Bellary District.*—The protected irrigated area is very small. There is less land under irrigation in Bellary than in most other districts. Hardly two or three per cent. of the net area cropped being watered by wells, tanks and channels. There are ten anicuts of importance. All of these anicuts and channels were constructed by the Vijayanagar Kings some three or four hundred years ago. They irrigate considerable areas and the British Government have made many improvements to them. An important project known as the Tungabhadra project has been under the consideration of the Madras Government for several years.

3. *Cuddapah District.*—In the Cuddapah district there is a good deal of irrigation from channels dug out in the sandy river beds. The vast majority of river channels take their rise in spring heads excavated in the sandy river beds and often flow long distances in the bed or along the bank of the river. These river channels are generally devoid of any permanent construction and depend for their maintenance on the spade work of the ryots whose interest it is to keep them up. Every landholder claiming irrigation from such a channel must contribute his quota of labour, or its equivalent in money, according to the extent occupied by him. If properly maintained, these river channels will ordinarily afford a suppy of water sufficient to raise two paddy crops.

4. A second feature of the irrigation of the district is the large number of good-sized tanks that exist in the district. They depend mainly if not exclusively for their supply on rainfall. A vast number of tanks appears to have been constructed some hundreds of years ago principally in the heyday of Vijayanagar supremacy. In those days inams were granted to the principal landholders on condition of maintaining a tank in good condition.

5. The third feature of the irrigation is the existence of a large number of irrigation wells where the soil affords such facilities. In former times construction of wells was also encouraged by the grant of inams.

6. During British rule a number of important irrigation works have been undertaken at different periods with the object of bringing large portions of the area under effective protection. The most important of these is the Kurnool-Cuddapah Canal. This project owed its inception to the policy inaugurated in the middle of the last century of introducing into India, British capital and enterprise in

the construction of irrigation works. The canal forms only a section of the original ambitious design undertaken by the Madras Irrigation and Canal Company which was incorporated in 1858. The capital of the company was to be £1,000,000 on which the Government guaranteed 5 per cent. interest. The canal takes off from an anicut, seventeen miles above the town of Kurnool, on the river Tungabhadra. The canal is about 190 miles in length throughout the Kurnool and Cuddapah districts. The work was commenced in the Kurnool section in 1860 owing to a threatened famine. As the result of hasty procedure, engineering difficulties and mistakes, and extravagance and carelessness in the management, the guaranteed million pounds was expended by 1866, by which time only half of the section had been completed. Fresh contracts were made in that year by which the operations were restricted and new financial arrangements were made. By 1871 the canal was finished throughout its length, though its capacity and efficiency were by no means satisfactory. Even then very little use was made of the water by the ryots and with the exception of the famine years of 1877-78 the working of the canal resulted in an annual deficit which was met by the Government. In view of the increasing loss thus entailed, the Government purchased the canal and assumed charge on July 1st, 1882, at a cost which, including direct payments and claims surrendered, amounted to £3,018,758 The total length of the canal which thus came into the possession of the State is 190 miles. The canal continued to work at a loss till about 1890-94 when the Government appointed a special revenue officer on the canal, the result of whose work met with a considerable amount of success and inaugurated an era of improvement in the financial history of the canal.

7. Two other important canal systems connected with the Kurnool—Cuddapah Canal system are the Chapad and Maidukuru projects which came into operation in the first decade of this century. One of these was sanctioned at first as a famine relief work. The total outlay on these two projects amounted nearly to nine lakhs of rupees. Another project was the Sagilier project which was designed to improve the supply to the Porumamilla tank project the total expenditure on this project amounted to rather more than 4½ lakhs.

APPENDIX No. III.

(See paragraph 76.)

Abstract Statement of the Revenues of the Districts finally ceded from the Jaghir of Chintamun Rao Appa Saheb, Chief of Sangli, to the British Government in June 1821, and attached to the Dharwar Collectorate to make good the annual sum of Rs. 1,35,000, net produce, in lieu of the service of his quota of horse.

No.	District.	No. of villages.			Kumal Amount.	Actual Gross Produce.			Total.	Deductions.			Remains, Net Produce.
		Mouzas.	Muzzas.	Total.		Land Revenue.	Bajee Bab.	Sayer.		District Establishment, etc., charges.	Warshasun, nemnook, etc., etc.	Total Deductions.	
						Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	Purgunnah New Hoobiee	41	6	47	67,559 9½	52,181 4½	4,684 5	1,913 4½	69,777 14	4,547 7¼	3,181 3	7,728 10¼	62,049 4¾
2	Pergunnah Turus .	46	4	50	47,396 11¼	34,192 13½	418 15½	6,437 14	41,049 10½	2,536 6¾	2,975 9	5,511 15¾	35,537 10¾
3	Pergunnah Burdal .	16	...	16	10,637 8	7,656 2½	...	...	7,656 2½	392 15½	...	392 15½	7,263 3
4	Pergunnah Bumegutta .	11	...	11	3,279 9	8,680 7¼	25 4	409 13	9,115 8¼	591 0¼	38 2½	629 2¾	8,486 5½
	Sirdeshgut of Gopunkop.	5	...	5	17,896 13	14,163 0½	...	266 2¾	14,438 3¼	935 11½	517 9½	1,453 4¾	12,974 14½
6	In the Pergunnah of Shapore.	6	1	7	...	9,321 10½	...	...	9,321 10½	633 0¾	...	633 0¾	8,688 9½
	Total .	125	11	136	...	1,26,194 6¼	5,128 8¼	20,026 2¼	1,51,349 0¾	9,636 9¾	6,713 8	16,349 1¾	1,35,000 0

(Sd.) J. MACLEOD,
First Asisstant,

APPENDIX No. IV.

(See paragraphs 101—103, 106, 109 and 112.)

Consolidated statement showing the cessions by the Baroda Darbar for the upkeep of subsidiary troops and the changes made therein from time to time.

Year. and reference.	Cession.	Amount. Rs. a. p.	Remarks.
1805. Schedule A, page 67, Aitchison's Vol. VIII.	Pargana of Dholka .	4,50,000 0 0	
	Pargana of Nariad .	1,75,000 0 0	
	Pargana of Vijapur .	1,30,000 0 0*	*Afterwards exchanged.
	Pargana of Mattur (Matar).	1,30,000 0 0	
	Pargana of Monde (Mahuda).	1,10,000 0 0	
	Tuppa of Kurree . .	25,000 0 0*	
	Kimkatodra . .	50,000 0 0	
	Warrat on Kathiawar .	1,00,000 0 0	
	Total . .	11,70,000 0 0†	†*See* paragraph 101.
1808. Memorandum, pages 69 to 71 Aitchison's Vol. VIII.	To make up a deficit of Rs. 1,76,168-15-0 realised in the above assignment, the following were assigned :—		
	Amounts assigned from the beginning of Sunnut Samanwu Myatein, or Sumbut 1864, according to the actual realisations as per memorandum received from the Company *viz.*:—Ghasdana (cess imposed in lieu of forage), from talooka Bhownuggur .	74,500 0 0	
	Vurauth (order upon the public revenue) upon parganah Neriad, which was formerly given for the payment of the Putuk (body of horse) of Silledar Meer Kamaludin Hussain Khan, and which have become an unappropriated item in consequence of the abolition of the Surinjam of the said person .	50,000 0 0	

Year and reference.	Cession.	Amount.	Remarks.
		Rs. a. p.	
1808. Memorandum, pages 69 to 71 of Aitchison's Vol. VIII —*contd.*	The actual realisation of the three villages of Sokra, Sadra, and Muktuj, which were stated in the memorandum, dated the 11th Rubee-ool-Akhir Sunnut Saman, to yield a revenue of rupees 2,500 and which have yielded rupees 1,050 less, as per memorandum received from the Company . . .	1,450 0 0	
	Mouza Hyderabad, situated in the Pargana of Modhen . .	1,000 0 0	
	The following doomalla (alienated) villages which were held by different persons have been resumed and assigned to meet the balance in question *viz.* :—		
	The villages of Pargana Dhuvalka, (Dholka) *viz.* :—		
	Mouza Bhayet held by Guyabee Guikwar .	4,500 0 0	
	Mouza Bidej held by Capabaee Guikwar .	3,150 0 0	
	The two villages held by Bacha Jemadar, *viz.* :—		
	Mouza Traj . .	6,000 0 0	
	Mouza Kurak . .	2,150 0 0	
	The villages of Pargana Modhen, *viz.* :—		
	Mouza Ghora held by Silledar Bhavoo Kallay . . .	900 0 0	

Year and reference.	Cession.	Amount.	Remarks.
		Rs. a. p.	
1808. Memorandum, pages 69 to 71 of Aitchision's Vol. VIII —*concld.*	The villages of Pargana Mattur (Matar), *viz.*:—the four villages of Modhow, Jumma, Kutta, etc., held by Shreeputrao Narrayen employed in the Paza establishment . .	8,100 0 0	
	Mouza Jijka and Mouza Gooradoo held by the Nawab of Cambay .	1,150 0 0	
	The villages of Pargana Vijapoor *viz.* :—Mouza Kuda held by Rumabaee . . .	4,401 0 0	
	Mouza Oodaee held by Silladar Sheoram Bulwant . . .	2,301 0 0	
	The following amounts assigned from the beginning of Sunnut Tissa-wu-Myatein or Sumbut 1865, *viz.* :— Rungar Ghaut . .	3,750 0 0	
	Doomalla (Alienated) villages, *viz*:—the balance of the revenue of Mouza Setra, Pargana Mattur, held by Subhanji Poll Pazedar after deducting Rs. 550 on account of the jaidad assigned for the fort of Kaira . . .	950 0 0	
	The villages of Pargana Modhen (Mahuda) *viz.* : The two villages held by Subhanji Poll on account of the Paza in his charge, *viz.* :— Mouza Gogruj . .	2,500 0 0	
	Mouza Summadren .	1,500 0 0	
	Mouza Bhoomal held by Essrobaee Guikwar .	4,200 0 0	
	Mouza Piplug held by Gujrabaee Guikwar .	3,666 15 0	
	Total .	1,76,168 15 0*	*See paragraph 102.

Year. and reference.	Cession.	Amount.	Remarks.
		Rs. a. p.	
1817. Schedule B, page 77, Aitchison's Vol. VIII.	Districts composing the perpetual farm of Ahmedabad ceded and accepted at net Rs. 12,61,969—2—50 subject to all the conditions of the farm :—		
	Half of the city of Ahmedabad . .	12,61,969 2 50	*See* paragraph 104.
	Peishwa's Daskroi .		
	Pargana Viramgam .		
	Prantij . . .		
	Peishwa's share in Hursol and Modassa, Panch Mahals as follows—		
	Mehmedabad . .		
	Alleena, or otherwise Thamna. . .		
	Thasra . . .		
	Untrollee . . .		
	Balasinor and Virpur		
	Half the town and pargana of Petlad .		
1817. Schedule C, page 78, Aitchison's Vol. VIII.	Territories exchanged for Vijapur and Tuppa of Kurree valued at Rs. 1,66,647—1—0 :—		
	Cupperbund . .	52,600 0 0	
	Bhaliz . . .	40,000 0 0	
	Kurrode . . .	60,000 0 0	
	3 villages of Subhanji Pole, *viz.* :—Sundanah of Petlad Pargana, Untrolee of Mattur Pargana and Wasna of Monde Pargana .	9,047 1 0	
	Kummerge village of Ahmedabad Daskroi Patgana . . .	5,000 0 0	
	Total . .	1,66,647 1 0	This is not a fresh cession but an exchange *See* paragraphs 103 and 104 and Appendix No. V.

Total former value of Baroda cessions for protection = Rs. 11,70,000
+ Rs. 12,61,969

Rs. 24,31,969
or Rs. 24,32,000 roundly.

APPENDIX No. V.

(See paragraph 104.)

SCHEDULE C.

Dr. { Or statement of Districts, with the Revenues of each, exchanged with the Guikwar Government, including the exchange of the Pergunnah of Vijapore, as set forth in Article 6 of the Supplemental Treaty. } Cr.

	Rs.	a.	p.		Rs.	a.	p.
To Vijapore and Tuppa Summow of Kurree .	1,66,647	1	0	By Cupperbund .	52,600	0	0
Dubhoy . . .	2,07,918	2	20				
Dhaddepore . .	14,377	1	32	By Bhaliz . .	40,000	0	0
Sowlee . . .	75,333	0	0				
Mogullæ, dues of the Surat Attaveessee .	75,763	1	25	Kurrode . . .	60,000	0	0
The amount of Kelladaree Baubut be collected by the Kaira Collector from the jaghire villages of Sundannah, Untrolee and Wasna, of Subhongee Pole, which was not deducted from the amount at which these villages were ceded to the Honourable Company . . .	1,652	0	0	3 villages of Subhangee Pole, *viz.*, Sundannah, of Petlaud Pergunnah, Untrolee, of Mattur Pergunnah and Wasna of Monde Pergunnah . . .	9,047	1	0
				Kummege village of Ahmedabad, Duscoorae Pergunnah .	5,000	0	0
					1,66,647	1	0
The amount of Syud Poora village ceded by the Guikwar Government, with the Duscooræ . .	1,800	0	0	City of Ahmedabad .	1,65,313	3	7
				Pergunnah Ahmedabad, Duscoorae, and Havallee . .	1,86,000	0	0
Proportion of the increase of Rs. 20,000 on Rs. 56,000 of Duscooræ as explained by the 17th paragraph of letter of the 15th June 1818 . .	642	0	0	Turkesur and Mota Cusba of Surat Ataveessee . .	29,641	0	0
				Deduct therefrom Mogullae . .	1,007	0	0
					28,634	0	0
The amount of Dhurmadao Lungur, being charities of the Ahmedabad Duscoorae.	1,824	0	81	Is settled in favour of the Honourable Company for .	27,996	2	51
Kusba, town of Petlaud and Sayer of the District . . .	32,890	2	31	Mogullae of Mota Cusba, of Surat Attaveessee . .	1,007	0	0
	5,78,848	0	89				
Balance to be made up to the Guikwar by the transfer of a village in Petlaud, the Surat Attaveessee .	2,117	1	69	Cusba town of Omrul.	34,001	0	0
	5,80,965	2	58		5,80,965	2	58

J. R. CARNAC, L. S.

Resident at Baroda.

APPENDIX No. VI.

(See paragraph 117.)

List of Villages included in the original Jagir of Kaira, as supplied by the Baroda Darbar.

Name.	British Taluka in which it is now situated.
1 Alindara	Matar.
2 Ambasaran	Mahudha.
3 Andhoj	Do.
4 Antroli	Matar.
5. Baora	Do.
6 Damri	Do.
7 Dantali	Daskroi Sarkarbhag.
8 Dedarda	Matar.
9 Dengao	Do.
10 Denthale	Do.
11 Eyav	Do.
12 Haryali	Dholka.
13 Kajipur	Matar.
14 Katabpur	Mehmedabad.
15 Katod	Matar.
16 Khedkilla	Do.
17 Khumanwad	Do.
18 Malataj	Bahiyal.
19 Purakhadiyala	Matar.
20 Radhvanaj	Do.
21 Ratanpur	Do.
22 Sadre	Bahiyal.
23 Setra	Matar.
24 Sokde	Bahiyal.
25 Utai	Matar.
26 Vanasa	Do.
27 Vasana	Mahudha.
28 Vavdi	Matar.
29 Zarola	

APPENDIX No. VII.

(See Paragraph 116.)

PART I.

(*a*) EXTRACT OF A LETTER FROM THE RESIDENT AT BARODA, TO THE CHIEF SECRETARY TO THE GOVERNMENT OF BOMBAY, DATED THE 13TH OF MAY 1808.

* * * * * *

"Another instance occurs in the pergunnah of Naryad, where the village of Rundnage, although actually in the local boundaries of that pergunnah, is yet a part of the killedary of Kaira. This village was ceded to the Honourable Company in the sanad of cession for the inam of Kaira, and when the pargana itself was ceded to the Honourable Company, this village was one of the Doomallagaums, and deducted from the jama for which the Guicwar Government was to cede an equivalent.

"Had the Guicwar Government retained Kaira and ceded Naryad only the above village of Rundnage would still have belonged to the Guicwar.

"Numerous other instances of separate and independent rights existing within each others jurisdiction are known in Guzrat the three villages of Sokra, Sadra and Mullotuz for instance, which have now wholly reverted to the Honourable Company, were formerly subject to two authorities. They paid Jama to Ahmedabad within the local limits of which they are situated, they also paid Killedary to Kaira".

PART II.

LETTER FROM ANNUND RAO GUICWAR, TO MAJOR WALKER, DATED 26TH JUNE 1808.

"As the Doomalla villages which were under the Pergunna ceded in payment of troops to the Hon'ble Company were managed separately, the following arrangement has been made for the continuance of the Dewusthan and other grants from the year 1808-09 :—

Dholka Pergunna.

Rajpoora assigned to Shree Chundeshwar Mahdeo.

Arnuj assigned to Bhool Bowanee.

Naka Hungola to the fort of Kaira (the Hon'ble Company).

Angra to the fort of Kaira (the Hon'ble Company).

Kaira and Dadurda to the fort of Kaira (the Hon'ble Company).

Rundwnej to the fort of Kaira (the Hon'ble Company.)

Kolwar to Narayen Josee Nardeepoor.

Mewar to Dherujram Josee.

Muhooda Pergunna.

Shastapoor to the Jasoos.

Mehmoodpoor to Untal Josee.

Kunierry to Shree Runchorjee of Dakore.

These twelve villages should be continued to those to whom they have been given".

Part III.

Extract from a letter from the Resident of Baroda, dated the 1st of May 1803, to the Governor of Bombay.

* * * * * *

I have the honour to inform you that as the Guicawar Government have nearly effected a settlement with the Mowassy tribes who were lately in arms in favour of Canoojee, the troops under Major Holmes and Seetaram have received orders to march to Kaira, in order to put that fort into the possession of the Company according to the grant of Cession:—The enclosed copy of a letter to the Commanding Officer and the translation of the official minute of this Government will explain to you Hon'ble Sir, the measures that are under prosecution for effectually securing this object.

Captain Williams will leave this on his mission tomorrow, and carries with him the Sunnud and the letters* from the Rajah Annund Row directing the killedar to deliver over charge to the English officer. I have also written to the killedar on this occasion and prevailed on his friends at this place to interpose their advice that he should yield a ready obedience to the present orders.

I have not yet obtained an exact statement of the Revenue of Kaira but including the Nuzerannah and Jaghirs it will be about half a lac of rupees per annum * * * * * I shall hereafter have the honour to report the success of these measures

* * *

Part IV.

"Translation of a memorandum from the Guicowar Sircar to prepare the undermentioned documents in the following manner.

1st. A sunnud to Subhanji Pole Killedar or Commanding Officer of the Fort of Kaira directing—"That as this Fort with the villages of its Jahangeer, have been given in Enam (free gift) to the Honourable Company Behader, when this sunnad is presented to you you will immediately deliver over charge of Kaira with its Jahageer to Major Holmes, by the medium of Seettaram Chimnajee Seakaness and obtain a receipt called Kubuz for the same and send it here."

* * * * * * *

5th. A sunnad or letter to be prepared in the name of the Honourable Company to this effect—"that the Company having held in view the interest of our Sircar and performed many signal services for us, therefore the Fort of Kaira and the villages of its Jahageer are given to the Company in Enam. The Honourable Company will enjoy them and continue its friendship towards us, and may this last from one generation to another.—The yearly nuzeranah of the same fort is given up to the Honourable Company. Five documents including sunnads and letters as above to be prepared. Dated Baroda, 10th Mohurum or 2nd May 1803."

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*See Part IV of this appendix.

APPENDIX No. VIII.

(See paragraphs 117—119.)

As explained in paragraph 118 we have proposed to deal with the Kaira Jagir by taking Rs. 42,000 as representing the original value of the Jagir. It would, of course, be incorrect to make an arbitrary deduction of Rs. 42,000 as the value of the Jagir would not be the same now as it was in 1803 when it was given in Inam to the British. We have accordingly decided to make a proportionate deduction from the value of the ceded territories based on the proportion of the Kaira Inam revenue in the old days.

In working out the fraction we have taken the entire past revenue of the ceded territories omitting tributes and other non-territorial assignments.

The following are the territories and their values which we have taken into account:—

(I) *Territorial cessions of 1805* (excluding Vijapur and Tappa of Kurree which were subsequently exchanged for territory taken into account under IV below)—the values are those given at page 145 of Wallace's "Guicowar and his relations with the British Government" as being the value in 1807.

	Rs.
Dholka	4,13,660
Nariad	1,82,100
Matar	1,34,000
Mahuda	1,15,313
Total	8,45,073

(II) *Additional territorial cessions of 1808* (*vide* pages 146 and 147 Wallace's "Guicowar and his relations with the British Government" and pages 69 to 71 of Aitchison's Treaties Vol. VIII.)

	Rs.
Total value, excluding Bhavnagar tribute, Rungar Ghaut, and two villages of Vijapur which were subsequently exchanged with Vijapur for territory taken into account under IV below	91,217

(III) *Cessions of 1817, i.e., the farm of Ahmedabad* (p. 77 of Aitchison's Treaties, Vol. VIII).

	Rs.
Gross value (*i.e.* including rental of Rs. 4,50,000 *c.f.* paragraph 140)	17,12,000 roundly
Less the value of Balasinor tribute	10,000 roundly
Balance	17,02,000

(IV) *Additions to and alterations in the cessions in 1818* (*vide* p. 78, Aitchison's Treaties, Vol. VIII).

	Rs,
Cuperbund (Kapadvanj)	52,600
Bhalej	40,000
Kurrode (Kadod)	60,000
Three villages of Subhanji Pol	9,047
Kummege (Kunnij)	5,000
Omrul (Umreth)	34,000
Killadari babut of Untroli and Wasna*	1,652
Total	2,02,299
Deduct—Petlad town already included under (III) and exchanged for Umreth *vide* (IV)	32,890
Balance	1,69,409

N. B.—The other transactions in Schedule C on page 78, Aitchison's Treaties, Vol. VIII, did not affect the value of the ceded territories.

* This is added as it was part of the Kaira Jagir.

	Rs.
(V) *Kaira jagir given in inam in 1803*	42,000

Total of above territories:—

(I)	8,45,078
(II)	91,217
(III)	17,02,000
(IV)	1,69,409
(V)	42,000
Total	28,49,699

Rs. 28·50 lakhs roundly.

The ratio of the value of the Kaira Jagir to that of the territories taken into account is therefore, $\frac{42,000}{28,50,000}$ or 1·47 per cent. We have therefore deducted 1·47 per cent. of the present value of the territorial cessions as representing the value of the Inam of Kaira.

APPENDIX No. IX.

(See paragraph 120.)

Tentative list of the Daskroi villages in Gaekwar's custody at the time of the cession, furnished by the Baroda Darbar to the Committee.

Serial No.	Name of villages as appearing in Baroda's records.	British taluka in which it is now situated.	No. in Fawcett's list.
1	Acher	North Daskroi	121
2	Adalaj	Do.	122
3	Ahmedabad (half)	Do.	Not numbered.
4	Ajabibichi Kotdi	Not traceable	123
5	Amiapur	North Daskroi	124
6	Asarva	Do.	125
7	Aslali	South Daskroi	46 (J)
8	Aspur	Not traceable	1
9	Badodra	South Daskroi	5 (J)
10	Bag Fardos	North Daskroi	2
11	Barejadi	South Daskroi	3 (J)
12	Bhadej	North Daskroi	8
13	Bhat	Do.	9
14	Bhuvaldi	South Daskroi	10
15	Bibipur	Do.	6
16	Chandalodia	North Daskroi	14
17	Chandial	South Daskroi	13
18	Changispur	North Daskroi	21
19	Chhedavad	Do.	19
20	Chhoti Daskroi (half)	Do.	20
21	Chitrasar	Not traceable	7 (J)
22	Dantali (half)	North Daskroi	23
23	Dholakuva	Do.	22
24	Enasan	Do.	26
25	Fattepur	Do.	29
26	Fattewadi	South Daskroi	30
27	Gatrad	Do.	37

Serial No.	Name of villages as appearing in Baroda's records.	British taluka in which it is now situated.	No. in Fawcett's list.
28	Hansol	North Daskroi	38
29	Harniyaw	South Daskroi	16 (J)
30	Hathijan	Do.	17 (J)
31	Ijatalabad	Do.	12 (J)
32	Indroda	North Daskroi	25
33	Jetalpur	South Daskroi	18 (J)
34	Kali (nake)	North Daskroi	49
35	Kamod	South Daskroi	21 (J)
36	Kanabha	Do.	57
37	Kanij	Mehmedabad	22 (J)
38	Kathawada	Matar	23 (J)
39	Khambodra	South Daskroi	Not mentioned.
40	Khandi Jagatpur	North Daskroi	46
41	Khoranj	Do.	51
42	Kocharab	Do.	53
43	Koteshwar	Do.	60
44	Kubadthal	South Daskroi	54
45	Kuha	Do.	55
46	Lobha (Lombha)	Do.	25 (J)
47	Mahij	Mehmedabad	28 (J)
48	Mahommadpur	South Daskroi	69
49	Medra	North Daskroi	66
50	Motas	Do.	Not mentioned.
51	Mitera	Do.	72
52	Multanpura	Not traceable	70
53	Nadiret (half)	Do.	78
54	Nalol	South Daskroi	82
55	Od	Do.	36 (J)
56	Pardhol	North Daskroi	92
57	Pasunj	South Daskroi	93
58	Pimplod	Do.	90

Serial No.	Name of villages as appearing in Baroda's records.	British taluka in which it is now situated.	No. in Fawcett's list.
59	Raipur	North Daskroi . .	94
60	Raisan	Do. . .	95
61	Rakhial (Budruk) (half) .	Do. . .	100
62	Rakhial (Khurd) (half) .	Do. . .	101
63	Ramol	South Daskroi . .	98
64	Rohisa	Mehmedabad . .	40 (J)
65	Sahijpur	South Daskroi . .	116
66	Samipur	Not traceable . .	115
67	Sanathal . . .	North Daskroi . .	113
68	Sankhej	Mehmedabad . .	Not mentioned.
69	Sarkhej	North Daskroi . .	114
70	Sarsavni	Mehmedabad . .	Not mentioned.
71	Sarsa	Do. . .	42 (J)
72	Shabaspur . . .	North Daskroi . .	105
73	Shahawadi . . .	South Daskroi . .	106
74	Sola	North Daskroi . .	112
75	Sondal (Khamdol) . .	South Daskroi . .	111
76	Sughad	North Daskroi . .	Not mentioned.
77	Tajpur	Sanand . . .	45 (J)
78	Tarapoor . . .	North Daskroi . .	118
79	Undrel	South Daskroi . .	35 (J)
80	Usmanpur . . .	North Daskroi . .	Not mentioned.
81	Vadaj	Do. . .	129
82	Vasna	Do. . .	134
83	Vastrapur . . .	Do. . .	133
84	Vatuva	South Daskroi . .	5
85	Vinzol	Do. . .	126
86	Visalpur . . .	Do. . .	47 (J)
87	Wanjhal	Do. . .	132
88	Zundol	North Daskroi . .	44

APPENDIX No. IX—(*contd*).

List of villages from the location list which appear *primâ facie* to have belonged to the Gaekwad's Daskroi.

Serial No.	Names of villages according to the Census list.	Taluka.	No. in Fawcett's list.
1	Lakhmipur . . .	South Daskroi . .	Not mentioned.
2	Jamiatpur . . .	North Daskroi . .	Do.
3	Okaf	Do. . .	86

APPENDIX No. IX—(*concld*).

New villages in North and South Daskroi talukas and facts for determining whether they have sprung up in Peishwa's or Gaekwar's Daskroi.

Village.	Taluka.	Surrounding villages.	Inference whether the village in Col. 2 formed part of Peishwa's or Gaekwar's Daskroi.
	SOUTH DASKROI.		
1. Lakhmipur . .	South Daskroi .	Lambha (G) . .	Gaekwar.
		Watuva (G).	
		Kamord (G).	
		Hathijan (G).	
	NORTH DASKROI.		
1. Bodekdev . .	North Daskroi .	Wastrapur (G) .	Peishwa.
		Mehemnagar (P)	
		Thalthej (P)	
		Ghatlodia (P)	
2. Chenpur . .	Do. .	Gota (P) . .	
		Tragad (P)	
		Jagatpur (G)	
		Motera (G)	
3. Jamiatpur . .	Do. .	Adalaj (G) . .	
		Dantali (G. P.) .	Gaekwar.
		Tarapur (G).	
		Por (P)	
4. Limbadia .	Do. .	Karhi (P) Chilora (P) Sughad (G) Modra (G)	
5. Okaf . . .	Do. .	Not traceable in map.	..
6. Sherkotada . .	Do. .	Rakhial (P) Ahmedabad (G. P.) Odhav (P).	Peishwa.
7. Huspura . .	Do. .	Kotarpur (P) Narora (P) . . Hansol (G).	Peishwa.

APPENDIX No. X.

(See paragraph 125.)

NOTE BY BARODA DARBAR REGARDING NAPAD TAPPA.

Three lists of the villages of this tappa have to be considered. The one of 1803 from the Bombay Secretariat gives the names of only 13 villages and seems to be incomplete. The second list which has been furnished by the Commissioner, Central Division, contains the names of 18 villages. This list is prepared by him from the names found in the account of Cambay for 1752, and the account for Petlad for 1815 (please see the Commissioner's letter No. A. D. M. O/121, dated the 16th May 1931, to the Collector of Kaira). Th names from the Cambay account are doubtless of the villages of Napad. But the same cannot be said of the names in the Petlad account. Petlad belonged to the Peishwa till 1815 while Napad was with the East Company having been ceded in 1802. No Napad villages are, therefore, likely to be found in the account of Petlad for 1815. Of the 10 villages taken from that account, all except the first two are villages of the Peshwa's Petlad Pargana and this fact is corroborated by the accounts of that Pargana on the Baroda records. The third list appears to be the most authentic. It is really the Account for 1803-04—the year immediately following the cession—furnished by Col. Walker to the Government of Bombay. The Government of Bombay feel doubtful about the accuracy of this list. Their reason is that "Napad's Wanta under Girassia"—entry No. 14 in the list—could not have been a separate village. The entry can, however, be satisfactorily explained. The origin of the wanta tenure has been described by Col. Walker himself at page 59 of Bombay Government Selection No. XXXIX (Old Series). A wanta is the share of an original village retained by the ancient proprietor, and in Gujerat where a wanta was of a sufficient size it was often treated as a separate village. Napad wanta is actually a separate village in Anand now, and we may assume that it was so in Col. Walker's time.

In his report dated 18th June 1804, Col. Walker says that the Napad tappa consisted of 20 villages, while this list gives the names of 19. The explanation for the difference seems to be this. Col. Walker has treated the Kanakpura hamlet of Dehwan as a separate village. If this is included under Dehwan, the number would be 18. And if we add to this number the two subordinate but separate villages of the Umetha estate (*i.e.*, Sankhiad and Kothiakhad which still exist separately, which Col. Walker has not shown separately) we get 20, the exact number given by Col. Walker.

A list of the villages of the Napad tappa prepared from the accounts available on the Baroda records is enclosed. The names of villages given in it tally with those in Col. Walker's account for 1803-04.

Col. Walker's list may, therefore, be accepted as correct. From the lists of new villages in the Kaira district prepared by the Baroda Government it appears that no new villages have sprung up in the vicinity of villages of Napad as given in Col. Walker's list.

APPENDIX No. X—*concld.*

Name.	British Taluka in which it is now situated.
1. Alarasa	Borsad.
2. Amiyad	Do.
3. Ambali	Do.
4. Dehwan	Do.
5. Demai	Do.
6. Gajana	Do.
7. Isnav	Do.
8. Khandali	Anand.
9. Khadasa	Borsad.
10. Lahol (Lawal)	Matar.
11. Naman	Borsad.
12. Napad	Anand.
13. Napad-Wanta	Do.
14. Navli	Do.
15. Porada	Borsad.
16. Salol	Do.
17. Umlav	Do.
18. Umetha	Do.

Note.—Colonel Walker in his report dated 18th June 1804 says the Nawad tappa consisted of 20 villages. The remaining two villages probably were Sankhiad and Kothiakhad which were subordinate villages to Umetha and were ceded to the British in 1802 A. D. by the Peishwa.

APPENDIX No. XI.

(See paragraph 125.)

NOTE BY THE RESIDENT AT BARODA, DATED THE 18TH AUGUST 1931.

Napad Tappa.

Bapoo Myral's letter to Major Walker, dated December, 1803 (copy enclosed—III) states *inter alia* that—

"Formerly the Pergunnah of Petlad consisted of 242 villages, 42 of which in the time of the Mogul Empire, were transferred to Cambay."

"In St. 1799 (A.D. 1742) the Nawab (of Cambay) gave "the tuppa of Napaar" to Ruiko Punt from which time it was managed by the Ganeem."

In 1752 when news reached Gujerat of the division of the province between the Peishwa and the Gaekwar, Mominkhan, the Nawab of Cambay, who was always quarrelling with the Gaekwar's agent begged the Peishwa to include Cambay in his share. The Peishwa agreed. [Bombay Gazetteer Cambay, Vol. VI, p. 225.]

The list of villages in the Pergunnah of Cambay for 1753 forthcoming from the Peishwa's records shows that the Nawab then had the following villages in his possession:—

1. Napad.
2. Navli.
3. Alarsa.
4. Dewai.
5. Khedase.
6. Naman.
7. Ambli.
8. Amiayad.

The Peishwa ceded the tuppa of Napaa along with Cambay chouth to the British Government on the 31st December 1802 (Treaty of Bassein), and Major Walker appointed a carcoon to superintend the management of collections of Napad and the chouth of Cambay (*vide* Major Walker's letter, dated 4th December 1803—copy enclosed—I). [Ait. Treaties, Vol. VI, p. 58.]

From Bapoo Myral's letter referred to above it will be seen that the Ghasdana demand on the 4 Mowassi villages of Napad, *viz.*, (1) Dehwan, (2) Salol, (3) Gazna, and (4) Oometta, were made by the agent of the Peishwa's Government in Petlad and the *jumabundy* demand by his agent in Napad district.

When the farm of Ahmedabad including the Peishwa's share of the Petlad pargana was with the Gaekwar in 1803-04, the Comavisdar of Petlad insisted on the Gaekwar's right to collect Ghasdana from the 4 mowassi villages of Napad. Thereupon Major Walker, in his letter, dated 29th December 1803 (copy enclosed—II) suggested to the Government of Bombay "that an order may be obtained from the Peishwa directing those who exercise his rights in Gujerat to desist from requiring this tribute from any of the districts which His Highness the Peishwa ceded in sovereignty to the Company".

In reply, the Government of Bombay in their letter, dated 12th January 1804, informed Major Walker as follows:—

"Government conclude that the collections from the Mowassy villages of the Peishwa's late pergunnah of Napaar could only have proceeded from the want of force in His Highness' collecting officer in

Napaar to coerce the Mowassies in question but as Napaar has now been wholly ceded to the Company there can be no exception or reservation of any thing within its local limits and the Gaekwar Government may in their capacity of Renters of His Highness' remaining Revenues in that part of Gujerat adjust with him accordingly".

In his letter, dated 24th August 1804 (copy enclosed—IV), Major Walker informed the Government of Bombay that on intimating to the Baroda Durbar the Company's claim to the collection of Ghasdana from the Mowassi villages of Napad, they consented to relinquish it but that from the infractory and insubordinate character of the villages from whence this duty was levied, he had been unable to derive any benefit from that concession.

He further informed the Government of Bombay that thus circumstanced he transferred the recovery of the Ghasdana of the Napad Tuppa, to the Nawab of Cambay and gave him a warrant for the purpose. The amount of Ghasdana was about Rs. 6,000.

At p. 232, of the Bombay Gazetteer Cambay, Vol. VII, it is stated that "at the Nawab's request the Bombay Government agreed to farm the tribute of Cambay and Napaar for 4 years, the Nawab engaging to pay yearly a sum equal to the amount formerly paid to the Peishwa".

The farm of Cambay and Napad was given to the Nawab at Rs. 90,001 who also consented to keep a garrison of 20 Cavalry sepoys in the fort of Napad at the cost of the Hon'ble Company. [Ait. Treaties, Vol. VII, p. 64.]

Colonel Walker, in paragraph 67 of his report dated 18th June 1804, stated that the ceded revenues of Napad and Cambay Chouth was Rs. 60,000 while the actual jumma (receipt) was Rs. 91,000.

From the above it will be seen that the Ghasdana collections from the above 4 Mowassi villages, *viz.*, (1) Dehwan, (2) Salol, (3) Gazna, and (4) Umetta were made by the Nawab of Cambay and that as Napad was wholly ceded to the Company the Gaekwar Government in their capacity of Renters of the *Peishwa's remaining revenues in that part of Gujerat* (*i.e.*, the Peishwa's jummabandy (revenue) collections in the Tuppa of Napad situated in his share of Petlad) were asked to adjust with the Peishwa.

Thus the jummabandy collections from Raotee villages and Ghasdana collections from the Mowassi villages other than those 4 mentioned above as well as from those lands called Wanta in Napad are made by the Hon'ble Company from 1803. From 1808, *i.e.*, after the expiry of the farm of Cambay and Napad, the Ghasdana collections from the 4 above mentioned Mowassi villages are also made by the Company.

In his report, dated 18th June 1804 (para. 20), Col. Walker states:

"There are but 20 villages in the Tuppa of Napad of which 7 are inhabited by Mowassis. These Mowassi villages as well as those lands called Wanta are subject to a fixed tax or jumma under the name Ghasdana".

After the acquisition of territories under the Treaty of Bassein Major Walker was collecting certain information about the districts acquired for reporting to Government. He seems to have collected the above information about Napad.

The list of villages of Napad prepared in St. 1858/1803 by Col. Walker shows 13 villages. They are as under:—

(1) Cusba Napad.
(2) Nawley.
(3) Dehamee.
(4) Alarsa.
(5) Khedasa.
(6) Ameyad.
(7) Naman.
(8) Ambley.
(9) Amlaoo.
(10) Poardah.
(11) Khandely.
(12) Lavoal.
(13) Isnaam.

In St. 1860, *i.e.*, A.D. 1803-04, he prepared another list which gives the names of the following 6 additional villages:—

(14) Napad's wanta under Girassia.
(15) Oometta.
(16) Dehwan—Poodah.
(17) Khanpoorah of Dusan.
(18) Gazna.
(19) Salol.

The yadi of 1815 forthcoming in the Peishwa's records gives the names of the following villages which were situated in the Peishwa's Petlad pargana:—

(1) Kusbah Napad (Talpad).
(2) Napayacha Wanta.
(3) Pamal.
(4) Dedurda.
(5) Sura Kuva.
(6) Dhovikup (Dhobi Kuva).
(7) Medhu.
(8) Khandeli.
(9) Singla.
(10) Waskheli.

The list of the villages of the Peishwa's Petlad pargana forwarded by the Baroda Government with their letter No. R. T. C.-3/87-P., dated the 9th January 1931, also gives the names of all the above villages except No. 2 Napayacha wanta.

The list of 1753 forthcoming in the Peishwa's records contains the names of the following villages:—

(1) Napad.
(2) Navli.
(3) Alarsa.
(4) Dewai.
(5) Khedasa.
(6) Naman.
(7) Ambli.
(8) Amiayad.

Colonel Walker's list of 1803 contains the names of all the above villages and 5 additional villages named below:—

(9) Amlavoo.
(10) Poerda.
(11) Khandeli.
(12) Laval.
(13) Isnam.

Col. Walker's list of 1804 contains the names of all the above 13 villages and 6 additional villages named below:—

(14) Napad's wanta under Grassia.
(15) Oometta.
(16) Dehwan-poorah.
(17) Khanpoorah.
(18) Gaznal.
(19) Sallole.

In the 1804 list Col. Walker seems to have inserted the names of the 4 Mowassi villages which came to his notice in 1804. He also seems to have noticed the villages of Napad's wanta and Khanpoorah and included them in his list of 1804.

Khandi which appears in the yadi of 1815 and in the list forwarded by the Baroda Government with their letter No. R. T. C.-3/87-P., dated 9th January 1931, seems to have come to his notice in 1803 when he prepared the list of 1803 soon after the acquisition of the territories from the Peishwa under the Treaty of Bassein. He does not seem to have noticed the other 9 villages of the Tuppa Napad situated in the Peishwa's pergunnah of Petlad mentioned in the yadi of 1815. These villages may therefore be added to Col. Walker's list of 1804. The total will be 28. The revenues of these villages and Cambay tribute received by the Political Agent, Kaira, may be excluded from computation.

My above view is confirmed by the Revision Survey Settlement Report of the Borsad Taluka [No. CCC-XXXVII of 1895], in which it is stated that this Taluka was united with Napad in 1864 and at the time of settlement contained 111 villages; of these 23 were transferred to the Anand Taluka in the same year.

There are still some villages of Napad in the Borsad Taluka.

ENCLOSURE I TO APPENDIX No. XI.

From

Major Alexander Walker,
Revenue Department,
Baroda.

4th December 1803

MR. GRANT,

I request you will be pleased to acquaint the Hon'ble the Governor in Council, that I have appointed Sevram Dhandyrang to superintend the management of the collections of Nappar and the Chowth of Cambay, with instructions to make a similar report on the state of the Company's concerns in those districts, as is required from the Karkoons deputed on the beginning of the year into the rest of our Pergunnahs.

I dispatched this person on these services on the first instant and have allowed him 80 rupees per month until the pleasure of the Hon'ble the Governor in Council is known.

ENCLOSURE II TO APPENDIX No. XI.

From

Major Alexander Walker,
Political Department,
Baroda.

To

James Augustus Grant, Esquire,

Secretary to Government, Bombay.

29th December 1803.

I request that you will be pleased to lay the enclosed communication from the Kamavisdar of Petlaud before the Hon'ble the Governor in Council.

It relates to a demand of Ghans Dhana on the four Mowassy villages of the Tuppa of Napaar which this person insists on his right to collect according to customs on account of the Paishwa's share in the Revenues of Guzerat.

The demand of Ghans Dhana is exclusive of the Jummabundy of Napaar and the Guicowar agent has consented to submit the claim should the Hon'ble the Governor in Council approve of this reference to His Highness the Paishwa being willing to relinquish it should he receive an order from the Poona Darbar for that purpose.

The exaction of Ghans Dhana is in its nature particularly vexatious and oppressive and I beg leave to suggest that an order may be obtained from the Paishwa directing those who exercise his rights in Guzerat to desist from requiring this tribute from any of the districts which His Highness has ceded in sovereignty to the Company.

ENCLOSURE III TO APPENDIX No. XI.

Translation of a letter from Bappoo Meyral to Major Walker without date received at the Residency Baroda, December 1803.

You directed me to report the situation hitherto of the Mowassy villages Dehawan, etc., in Napaar.

I have in consequence communicated with the Dessays and Moojumdar, as well as the oldest inhabitant of this place who inform as follows:—

Formerly the Purgunnah of Petlaud consisted of 242 villages. 42 villages of which in the time of the Mogul Empire were transferred to Cambay.

In Saovut $\frac{1799}{\text{A. D. } 1742}$ the Nabob (of Cambay) gave the tuppa of Napaar to Ruiko Punt from which time it was managed by the Ganeem.

Afterwards in Saovut $\frac{1809}{\text{A. D } 1752}$ the Peshwa's and Gaikwar's possessions in Guzerat were determined whereby the tuppa of Napaar went to the Paishwa's share. From that area the Ghansdana demands on the Mowassy villages of Napaar have been made by the agent of the Peishwa's Government in Petlaud, while the Jummabundy has been made by the agent in Napaar district. These Ghansdana collections have regularly been included in the Paishwa's funds of the farm of Petlaud Revenues as appears by the accompanying Memorandum of their annual amounts.

From Saovut 1809 to 1822 there is no account of these Ghansdana collection in the possession of the Moojumdar whose house was burnt in the latter year and the intermediate records consumed in the fire. The rest are all preserved by which you will see what is right. In 1835 and 1836 a confusion of the army and in 1807 a famine prevented the collections of Ghansdana.

Some seasons elapse without exacting the Ghansdana but it is enforced on the following or when opportunity offers.

Memorandum of Ghasdana money collected from four Mowassy villages of Napaar by the Agent of Goverment in Petlaud.

Years of Saovut or Vikra Majig.	Dehewan.	Saloal.	Gunjain.	Oomittee.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
From 1809 to 1822.	..	..	..	..	There is no account for this space in the hands of the Moojumdar in consequence of his house having been burnt.
1823 . .	3,001	3,001	..	3,300	
1824 . .	1,701	300	..	2,000	
1825 . .	3,700	301	201	3,500	
1826 . .	..	..	..	..	
1827 . .	1,601	2,100	2,100	800	
1828 .	1,400	1,400	1,052	725	
1829 . .	1,200	600	500	525	
1830 . .	800	250	601	675	
1831 . .	2,100	1,602	1,001	1,226	
1832 . .	..	..	..	..	
1833 . .	2,100	1,000	1,000	1,226	
1834 . .	2,101	1,601	1,001	1,226	
1835 . .	..	..	..	..	Nothing received in these two years from confusion.
1836 . .	..	..	..	..	
1837 . .	4,301	1,500	1,001	10,001	
1838 . .	5,251	2,111	1,231	9,501	
1839 . .	..	..	..	..	
1840 . .	2,952	2,111	1,131	4,501	
1841 . .	3,001	2,201	601	3,301	
1842 . .	3,001	2,201	1,001	3,300	
1843 . .	1,751	1,200	..	2,801	
1844 . .	1,552	1,202	..	2,001	

Years of Saovut or Vikra Majig.	Dehewan.	Saloal.	Gunjin.	Oomittee.	Remarks.
	Rs.	Rs.	Rs.	Rs.	
1845 . .	1,552	1,201	201	2,001	
1846 . .	1,736	..	..	2,001	
1847 . .	..	..	..	..	Nothing received owing to famine.
1848 . .	..	222-2	..	1,201	
1849 . .	..	..	..	476	
1850 . .	1,826	363	251	1,152	
1851 . .	..	..	..	905	
1852 . .	905	352	201	905	
1853 . .	1,342	576	275	905	
1854 . .	1,342	576	275	905	
1855 . .	1,572	729-2	225	1,255	
1856 . .	3,410	1,610	505	3,505	
1857 . .	1,572	719-3	351	1,255	
1858 . .	2,175	969-0-75	313	1,255	
1859 . .	2,175	969-0-75	313	1,255	

ENCLOSURE IV TO APPENDIX No. XL.

From

Major Alexander Walker,
Political Department,
Baroda,

To

James Augustus Grant, Esquire,
Secretary to Government,

Bombay.
24th August 1804.

I have delayed replying to your letter of the 12th of January respecting the Ghans Dhanna of the Mowass villages of Napaar until I should be able to report the result.

2. On intimating to this Durbar the Company's claim to that collection they consented to relinquish it, but from the refractory and insubordinate character of the villages from whence this duty is levied, I have been unable to derive any benefit from this concession.

3. Thus circumstanced I have transferred the recovery of the Ghans Dhanna of the Napaar Tuppa to the Nabob of Cambay, and given him a warrant for the purpose. The names of these Mawass villages are Dehwan, Ganxina Saload and Ometta.

As they lie within the influence of the Nabob's jurisdiction he promised to effect the service without proceeding to improper extremities.

4. The amount of the Ghans Dhanna is uncertain, but it will probably amount to 6,000 Rupees, and I recommend that it may be applied as far as the demand intends, to discharge the Katty paul of last year, which is a fee paid in certain proportions by all the Pergunnahs situated between the Mahee and Sabermatty to the Nabob of Cambay, to protect those countries against the incursions of the Kattees. The following taxes are paid from the company's districts on this account—

	Rs.
From Neryaud	1,500
From Matter	1,500
From Mondeh	1,000
	4,000

For this consideration the Nabob maintains chokees at a fixed number of stations and is in some measure responsible that the country shall not be disturbed by the people in question. In the absence of our Troops, and uncertain of the extent of the danger, it was necessary to continue the Katty paul last year; and as the former plea will probably exist this year, it will perhaps be prudent to preserve the same arrangement, but I have intimated to the Nabob, that he is not to receive this duty in future unless the Honourable the Governor in Council should be pleased on the ground of necessity to order it.

APPENDIX No. XII.

(See paragraph 130.)

Statement showing the villages and revenues of the Kadod Tappa for the year 1871, i.e., 1815 A. D. as per village.

Name of village.	Revenue. Rs.	a.	p.
1. Akoti	4,418	8	0
2. Bamani-Bamhni	1,117	0	0
3. Bahania-Bhamaya	2,462	8	0
4. Bharampur	2,005	8	0
5. Fadod Moti -Falod Budrukh	2,948	8	0
6. Haripura	2,993	0	0
7. Isanpur	1,175	8	0
8. Junavani	470	8	0
9. Kadod	..		
10. Kalasad-Lalasad	997	0	0
11. Kanthali	1,436	8	0
12. Khoj	1,550	8	0
13. Masad	1,445	0	0
14. Miyawadi	1,007	0	0
15. Nasura	1,027	0	0
16. Orgav (Voragav)	2,070	8	0
17. Palasod	3,444	8	0
18. Panada	1,335	8	0
19. Paradi	1,411	0	0
20. Rajwada	918	8	0
21. Rayem	2,023	0	0
22. Ruva	739	8	0
23. Sakari	1,110	0	0
24. Samathan	4,397	0	0
25. Singod	3,700	0	0
26. Urhhrel	1,287	8	0
27. Vagecha	1,614	0	0
28. Wadhwania	895	8	0
29. Warad	5,229	8	
Total	55,230	0	

APPENDIX No. XIII.

(*See paragraph 133.*)

COPY OF A LETTER FROM THE RESIDENT AT BARODA, DATED THE 13TH MAY 1808, TO THE BOMBAY GOVERNMENT.

A considerable period has now elapsed since I was honoured with your letter of the 11th June 1807 which has been occasioned from my having been unable to obtain from this Government any decisive answer to the claims, which the Hon'ble Company have brought forward to the collection from the Dyers at Rungar Ghat on the Tapti.

2. The only arguments which this Government are able to bring forward are founded, on this revenue for the last fifty years having formed a separate mahal, and been entered in the Furnavises books accordingly; and that the sunnund of cession really and *bona fide* extended to these rights only, which were strictly appertaining to the pergunnah distinctly considered.

3. This argument is supported by several corresponding cases—such for instance as the cession of the customs of Kimkatodra, which formed a separate and distinct mahal belonging to the Guicowar, although the choky itself is situated within the pergunnah of Oolpur, belonging to the Peishwa.

4. Another instance occurs in the pergunnah of Neryad, where the village of Rundnage—although actually in the local boundaries of that pergunnah, is yet a part of the killedary of Kaira. This village was ceded to the Hon'ble Company in the sunnund of cession for the enam of Kaira, and when the pergunnah itself was ceded to the Hon'ble Company, this village was one of the Doomallagaums, and deducted from the jumma for which the Guicwar Government was to cede an equivalent.

5. Had the Guicwar Government retained Kaira and ceded Naryad only the above village of Rundnage would still have belonged to the Guicwar.

6. Numerous other instances of separate and independent rights existing within each others jurisdiction are known in Guzrat—the three villages of Sokra, Sadra and Mullotaz for instance, which have now wholly reverted to the Hon'ble Company, were formerly subject to two authorities.

They paid jumma to Ahmedabad within the local limits of which they are situated, they also paid killedarry to Kaira.

7. The Guicwar Government conceives therefore that in making the cession of Chowrassy to the Company's Government that they alienated only what was comprised under that denomination in the revenue books of the Government. It was not a separation made at the time for any particular purpose but of ancient standing and frequently placed under authority distinct from the local jurisdiction of the Pergunnah.

8. In proof of which they have produced a memorandum of the amount this Cheepa Ghaut duty severally yielded for the last 38 years; and the means through which the settlements were made:—a translation of this memorandum I have the honour to enclose. This is an extract from the Furnavises office at Baroda, but the arrangement prevailed several years before in the time of Peelajee and Dumajee.

9. These several observations I respectfully beg leave to submit to the consideration of the Hon'ble the Governor in Council.

Enclosure referred to in Appendix No XLI.

Translation of a memorandum from the Guicwar Sirkar concerning Rungar Ghaut jumma, soor sun sumaun Meya Teyn wulluf.

				Rs.
English year of		1 1770	From sumwut 1826 to 1833 The Joint nimnook of Wuttan and Rungaar.	
Do.	do.	2 1777	Ghaut included as settled through Bhowa Dessay, *viz.*—	
			For Wuttun inclusive of sookree	1,000
			Do Rungaar Ghaut	2,200
				3,200
			Again is formed from this sum a separate disbursement on account of Wuttun	1,000
			Balance	2,200
English year of		1789	From Sumwut 1845, through the Dessoy	2,501
Do.	do.	1 1790	From sumwut 1846 to 1849 by the zemindars	
Do.	do.	2 1793	Particulars, *viz.*—	
Do.	do.	1790	1846	2,501
Do.	do.	1791	1847	2,601
Do.	do.	1792	1848	2,701
Do.	do.	1793	1849	3,001
Do.	do.	1794	From 1850 to 1855 through Muncherjee Dessoy	3,201
Do.	do.	1799		
Do.	do.	1800	From 1856 to 1863 Do. do. do. including increase Revenue and other	Rs.
Do.	do.	1807	item yearly	3,501
Do.	do.	1808	1864 according to last year	250 3,751

True copy of the translation.

APPENDIX No. XIV.

(See paragraph 134.)

I—First note by the Baroda Darbar regarding Kim-Katodra.

The Special Committee wish to know the financial implications of the item known as the Kim-Katodra included in the schedule A of the Definitive Treaty of 1805.

2. As explained in the enclosure to Minister's letter No. R.T.C.-3/87-P., dated the 16th February 1931, this was not a territorial cession but a cession of the land and sea customs and salt revenue of the area between the Tapti and the Narmada. Part of the rights then ceded has been retroceded to Baroda in exchange for rights of equivalent value possessed by the Gaekwar in certain British mahals, and the remaining rights are still enjoyed by the British Government.

3. To answer the Committee's query fully, it is necessary to give an account of the distribution of customs and fiscal revenues obtaining under the Maratha Governments in the region south of the Narmada in Gujerat and of the exchanges of rights by the British and Baroda Governments made in 1866 by which this state of things was modified.

4. By the partition treaty of 1752-A. D. Damajirao Gaekwad made over half of the territory and rights which he had till then acquired in Gujerat to the third Peshwa Balaji Baji Rao. The object aimed at in effecting the partition was to secure an equal or an approximately equal division of revenue, and little regard was paid to any administrative or geographical convenience. This happened particularly in the tract known as the Surat Attavishi. The districts in this region were equally divided, but it happened that the Jakat or customs revenue of all the mahals south of the Tapti, excepting those of the Vyara group, whether belonging to the Gaekwar or the Peshwa, were included in the share of the Peshwa, while the Jakat revenue of the mahals north of the Tapti and the parganas comprised in the Vyara circle south of the Tapti whether belonging to the Gaekwar or the Peshwa was retained by Damaji Rao as part of his share.

5. The reason for this anomalous arrangement seems to have been that the whole tract of the Surat Attavishi was conquered by Damaji Rao from the Nawabs of Surat. Under them the whole region was, owing to its peculiar situation but more owing to the prevailing traffic routes, divided into three customs circles, *viz*:—

I Mahals North of the Tapti,

II Prant Surat, consisting of most of the mahals south of the Tapti, and

III Vyara circle consisting of the remaining mahals south of the Tapti including Bardoli and Valod.

The first circle was known as Jakat of the circle of Kim-Katodra. It was so called from the name of the place where the headquarters of the Customs Collector used to be. It was otherwise known as the Jakat of Tapti Uttar Teer, that is the customs of the mahals north of the Tapti. This is the same item as is styled "Duties from the Panch Mahals beyond the Tapti" in the Partition Treaty which is printed as Appendix No. 1 in Vol. VIII of Aitchison's Treaties. As the Treaty was entertd into at Navapura, "beyond" means North of the river.

6. The same customs divisions were allowed to continue after the Partition. The total revenue from the Jakat of Surat Attavishi was estimated in 1752 A. D. to amount to Rs. 1,00,000 (one lakh) of which Rs. 55,000 being the revenue of the second of the above three circles

was assigned to the Peshwa, and the revenue of the two remaining circles amounting to Rs. 45,000 (*viz.*, Rs. 33,000 *plus* Rs. 12,000) was retained by Damaji Rao himself.

From the accounts of Kim-Katodra extant on the State records it appears that that circle consisted of the following mahals:—

Olpad. Ankleswar. Honsot.	Belonging to the Peshwa.	Vasrai. Ghalha. Variav. Tadkeshwar.	Belonging to the Gaekwar.

A list showing the nakas under the above circles and a map showing the limits of the circles, are enclosed for ready reference. Tadkeshwar was ceded to the British Government in year 1817.

7. By the 4th article of the Treaty of Bassein dated 1802, the Peshwa ceded to the British Government for the maintenance of a subsidiary force, all his territories and interests South of the Tapti including the customs of Prant Surat, the revenue from which had then arisen from Rs. 55,000 to Rs. 83,000. He also ceded all his mahals situated between the river Tapti and the river Narmada with the exception of Olpad. This latter mahal also became part of British territory in 1818, on the overthrow of the Peshwas. By these cessions, the British Government became entitled to derive customs revenue not only of a large portion of the territory south of the Tapti but also from the territories of the Baroda State south of the river excluding the places comprised in the customs circle of Vyara. In 1803 the Baroda Government ceded the Jakat of Kim-Katodra circle, *viz.*, of the whole region between the Tapti and the Narmada whether subject to Baroda or to the Peshwa in part payment of the charges of the subsidiary force entertained by them. This cession was confirmed by the definitive Treaty of 1805 between the Baroda Government and East India Company. By it the British Government became entitled to levy Jakat in the Peshwa's and Gaekwar's mahals mentioned in paragraph 6. As already stated the Peshwa's mahals except Olpad had come into their possession by cession in 1802 and they got Olpad in 1818. In the Vyara circle south of the Tapti including the talukas of Bardoli and Valod which had been ceded to the British Government by the Peshwa, the Gaekwar Government continued to levy customs according to the terms of the Partition. By the exchange of territories and rights effected by article 4 of the Treaty of 1817 with the Baroda Government that Government became entitled to the revenue of the Savar of the Petlad district. This item included the land customs levied in the taluka of Borsad (now Borsad and Anand in the Kaira district) which taluka formed part of the territories ceded, to the British Government by article 3 of the above Treaty. The Baroda Government thus became entitled to levy Jakat in two more talukas (Borsad and Anand) belonging to the British Government, the other two being Bardoli and Valod as stated above.

This state of things continued up-to the year 1846. In that year, in pursuance of the provisions of Act I of 1838 the British Government abolished the land customs duties levied by them in the Baroda parganas of Gandevi; Navsari, Teladi and Maroli, and at the nakas of Hathuran and Variav in Baroda territory north of the Tapti, which two nakas had been ceded to the British Government by the Gaekwar in 1803 as part of the item of Kim-Katodra. Subsequently in 1866 the British Government transferred to this State all their nakas in the remaining Baroda parganas south of the Tapti, *viz.* :—The Parganas of Balesar, Timba, Mahuwa, and Kamrej together with Vasrai, Ghala,

and Variav (though this naka and the naka at Hathuran under Vasrai were abolished by the British Government in 1846) from the Kim-Katodra portion ceded in 1803, in exchange for the Jakat nakas maintained by His Highness' Government in the British talukas of Borsad and Anand, and Bardoli and Valod.

It may be mentioned in this connection that the nakas in the Navsari, Gandevi, Teladi and Maroli mahals in Baroda territory (ceded by the Peshwa to the British Government), though abolished in 1846, were included in the computation of the revenues proposed to be surrendered by the British Government in exchange for the revenues of the Baroda nakas in Borsad, Anand, Bardoli, and Valod, in order to cover the deficit in Baroda revenues.

The result of this arrangement so far as the area between the Tapti and the Narmada is concerned has been to do away with the anomaly created by the partition of 1752 and the cession of 1803. The right to levy customs in the British mahals remains with the British Government and the right to levy customs in the mahals of the Baroda Government in the area has been transferred to that Government. The division of customs revenue is now territorial. In other words, of the customs rights ceded to the British authorities in 1803, only those over Olpad, Ankleshwar, Hansot and Tadkeshwar in this area are with those authorities at present.

Accordingly, under the entry "Kim-Katodra" in the treaty the Baroda Government now claim credit for the customs and salt revenue including the right to manufacture and excise salt in the mahals of Olpad, and Ankleshwar including Hansot, and the Kasba of Tadkeshwar, and in Vasrai (including Hathuran), Ghala, and Variav also, as the Baroda Government got these circles back from the ceded portion of Kim-Katodra at the time of the exchange in consideration of their having ceded their rights in the British territory, *i.e.*, all the territory in the Bombay Presidency between the rivers Tapti and Narmada in Gujerat with the exception of a portion of the existing Mandvi taluka which was acquired by the British in 1839.

List of nakas under the various circles in Kim-Katodra.

(1) Olpad.

(1) Varchha (2) Paria (3) Sadhiar (4) Karamla (5) Masma (6) Jangirpura (7) Khadke (8) Gangeshwar (9) Venija.

(2) and (3) Ankleshwar and Hansot.

(1) Ankleshwar (2) Sajod (3) Pungaon (4) Bhadbhut (5) Sarangpur (6) Singpur (7) Samor (8) Mandwa Khurd (9) Mandwa Buzurg (10) Panoli (11) Pardi (12) Chhapra (13) Ravidra.

(4) Tadkeshwar.

(1) Tadkeshwar (2) Bhatkol.

(5) Vasrai.

(1) Vasrai (2) Hathuran (3) Kosamba (4) Dinod (5) Kosadi (6) Limda (7) Naroli (8) Ratola (9) Mandal (10) Hathoda.

(6) Ghala.

(1) Ghala (2) Kathor (3) Lindiad.

(7) Variav.

(1) Variav.

APPENDIX No. XIV—(*contd.*)

II—Further note by the Baroda Darbar regarding Kim-Katodra.

At the time of the cession of the Jakat rights in Kim-Katorda by the Baroda Government to the British authorities, they consisted of:—

(i) land customs which included also duty on salt and the right to manufacture it, and

(ii) sea customs.

2. The question before the Committee is what compensation is to be given for what was ceded by the Baroda Government in 1803. The fact that the customs nakas at which the duties were levied have since been abolished cannot adversely affect this question, as compensation is claimed by the Baroda Government *for value received* by the British Government.

3. With reference to "land customs" I would observe that the Baroda Government were levying land customs in their territory both before and after 1866, the year in which the exchange of rights of levying Jakat at certain places in their respective territories took place between the British and Baroda Governments. The Baroda Government's system of land customs was similar to that existing in British India before 1840. This system was reformed in 1879, but the duties were not abolished. The Baroda Government abolished the transit duties in 1887, and all other inland duties in 1909. *But they have not given up their rights to levy these duties.* In 1926 they had an occasion to revive the inland duties. Their right to do so was questioned by the Resident at Baroda, but on the correct position having been pointed to him, he waived the objection.

4. It follows from this that had the Baroda Government not ceded their right to levy land customs in Kim-Katodra by the treaty of 1805, they would have still retained it, and they would have been deriving at present a considerable revenue from this source. The benefit by way of development of trade, etc., resulting in an increase in revenues that the British Government derive at present from this right in Ankleshwar, Hansot, Olpad and Tadkeshwar is due to its cession by the Baroda Government for a specific purpose. "Credit" is, therefore, due to them for this item in the List of cessions they made for the maintenance of the subsidiary troops.

5. The fact that the British Government do not derive any benefit from the Baroda portion of the Kim-Katodra circle cannot affect the total value of the cession (which was Rs. 50,000 in 1805 and which should be much more at present), because they have renounced these rights only in exchange of similar rights of the Baroda Government in another part of their territory of equal value.

6. The Government of India may have declined to reopen the general question about the Port and Salt rights of the Baroda Government. But the facts as given by the Baroda Government about the limits of Kim-Katodra and the customs and salt revenues enjoyed by them in it before the cession have been admitted as being beyond question. So far as the Committee are concerned they have to find out what these revenues were, and their finding should not be affected by the decision of the Government of India not to reopen the main question.

7. The fact that the British Government are not deriving revenues from this circle as they did at the time of the cession owing to the abolition of the nakas can have no bearing on the question of compensation, because the Baroda Government are not concerned with what the British Government did with their rights after the circle was ceded to them. The policy adopted in 1848 was to abolish all internal land customs and transit duties and to depend upon the sea customs only for the purpose of collecting tariffs. Land customs have in effect been replaced by sea customs. Jakat under the Maratha Governments comprehended land customs, sea customs, transit duties, and salt revenues. It is the revenue from all these sources in the area covered by the Kim-Katodra circle that the Baroda Government had ceded to the British Government for defence. The British Government had then accepted the revenue as good revenue and had continued to levy it for years after the cession. The Committee will be good enough to give due weight to the fact that when the British Government ceased to derive this revenue as part of their policy with which, I repeat, the Baroda Government were not at all concerned, *they did not ask the Baroda Government to reimburse them* as they had done on a previous occasion when deficit was found in the revenues of the ceded areas. I request the Committee to keep out of their mind the distinction between territorial cession and cession of revenue only, as the revenue derived from both these kinds of cession was then considered by the British Government as the only important factor in calculating the amount received for the support of the subsidiary troops.

APPENDIX No. XV.

(See paragraph 140.)

Statement showing the produce of the Ahmedabad Farm and the annual charges as exhibited in the sunnud of 1804 (*vide* page XXXVII of Aitchison's Treaties Vol. VIII) with the increase of Revenues, as stated in the Bombay Government letter to the Supreme Government, dated 25th June 1817, together with the saving proposed to be made in the charges from the standard of the actual expenditure in the Sumvut 1870/1813/14 when the Farm was under the Gaekwar Government.

	Rs.	Rs.	Rs.
Produce of the Ahmedabad Farm as stated in the Sunnud, dated the 2nd October 1804 at .	..	..	18,29,901 0 0
Deduct—			
Paishwa's share of the Kattywar Tribute ceded to the Coy. .	..	3,29,560 0 0	
Charges as per sunnud of 1804 to which the recent sunnud refer for particulars *viz.*—			
" Durrukdars, Carcoons, Dewusthans, annual allowances, daily payments, Dhomally Mahals and Ganes Nemnook charges, Durbar charges etc., etc.	3,68,599 3 44		
" Allowances to the Mamlutdar Sebundy Mahal Muzcoor, charges, Khereez Mooshara, etc. half of which is stated by Government to be liberal allowance	4,52,629 3 75		
		8,21,229 3 19	
			11,50,789 3 19
			6,79,111 0 81
" Add increase of Revenues as stated by the Bombay Government, *viz.*			
Petlaud farmed last year at .	5,50,000 0 0		
Petlaud yielded by the sunnud of 1804	3,54,952 0 0		
		1,95,048 0 0	
" Panch Mahals farmed last year at	2,65,000 0 0		
Panch Mahals yielded by the Sunnud of 1804 . . .	1,15,001 0 0		
		1,49,999	
Viramgam farmed last year at .	1,42,000 0 0		
Viramgam yielded by the sunnud of 1804 . . .	85,000 0 0		
		57,000 0 0	
There are some other Pergunnahs in which similar differences as above exhibited exists estimated at	..	1,00,000 0 0	
			5,02,047 0 0
N.B.—The above does not include the Ahmedabad increase of Revenue.			

	Rs.	Rs.	[Rs.
Add the following saving in the charges proposed to be made *viz.* The following charges included in the charitable allowances to the amount of Rs. 3,68,599—3—44 *viz.* :—			
Durrukdars and carcoons as per sunnud of 1804 Rs. 34,909-2-0 to be allowed as it was in 1813-14 when the farm was under the Gaekwar Government	17,640 2 0		
Saving . .	...	17,269 0 0	
		17,269 0 0	11,81,158 0 81
Dewusthans, annual allowance and daily payments per sunnud	19,904 1 44		
To be allowed as it was in 1913-14	19,403 3 50		
		500 1 94	
Dhoomally Gaums p/sunnud .	1,86,146 0 0		
To be allowed as it was in 1813-14	1,80,879 0 0		
		5,267 0 0	
Neemnuk charges p/sunnud to be disallowed as it was not incurred by the Gaekwar in 1813-14	...	66,865 0 0	
Darbar charges to be disallowed for the above reason . .	..	20,000 0 0	
Maharoodree Ramchunder's allowance in Doomally Gaum p/sunnud disallowed during the Gaekwar's management.	...	26,000 0 0	
		1,35,901 1 94	
Deduct city of Ahmedabad charges allowed as per sunnud .	14,775 0 0		
But it has increased in the assamdars in Gaekwar management in 1813-14 . .	21,659 0 0		
Difference . .	...	6,384 0 0	
		1,29,017 1 94	

The following charges saved in the Military Establishment and other charges included in the amount of Rs. 4,52,629-3-75 of which one half is stated by Bombay Government to be a liberal allowance *viz.*—							
Sebundy—in consequence of a Battalion of Native Infantry and two Regiments of native Cavalry to be subsidized Rs. 2,78,770-0-0 so much of other charges of which no particulars can be traced either from the sunnud or the Gaekwar Records of the years in which they had the management of the Farm formerly, were not incurred during that time . .	2,78,770	0	0				
	1,23,023	3	75				
				4,01,793	3	75	
							5,30,811 1 69
							17,11,969 2 50
Deduct—Rent of the Farm	..			..			4,50,000 0 0
Net Balance	..			..			12,61,969 2 50

Baroda 29th July 1817.
Errors excepted.

(Sd.) J. R. CARNAC,
Resident.

APPENDIX No. XVI.

An account of the history of Ahmedabad City.

It appears that from its geographical position and nearness to the sea Ahmedabad has always been an important centre of trade with the whole of Central India, Malwa, etc. Ahmedabad was founded by Sultan Ahmad I, in 1411, on the site of a town named Asaval. In the tenth century Asaval was one of the chief places in Gujarat (Al Biruni), and during the time of the Hindu Kings, it was "a well-peopled, busy, trading, manufacturing and rich town". Since 1411 Ahmedabad has passed through five periods, two of greatness, two of decay and one of revival. First under strong rulers came a hundred years (1411-1511) of growth and rising wealth; then sixty years (1512-1572) of decline during the decay of the Gujarat dynasty; next 135 years (1572-1707) of renewed greatness under the early Moghal Emperors; again 110 years (1707-1817) of disorder and loss under weakly Moghals and greedy Marathas, and last of all, a century or more (1818-to now) of steady progress under British rule. In 1511 Ahmedabad is said to have been a "great city, very rich and well supplied with many orchards and gardens walled, and embellished with good streets, squares and houses." During the next sixty years the fortunes of Ahmedabad declined, but even in 1571, the year before its capture by Akbar, the city yielded a yearly revenue of £155,000 (Rs. 15,50,000). During the rule of the early Moghals Ahmedabad was, for more than a century, free from outside assault and continued to be one of the richest cities of the Moghal Empire. It was at Ahmedabad that Sir Thomas Roe presented himself at the court of Jehangir. The English were much pleased with Ahmedabad. "It was a goodly city as large as London. The Viceroy's house was large and stately, of excellent stone well squared and put together. Its craftsmen were cunning weavers, carvers, painters, inlayers and gold and silver embroiderers. Its traders dealt in indigo, cloth and drugs on so large a scale that almost every ten days a caravan of about 200 wagons started for Cambay." Jehangir however, did not like Ahmedabad and called it by various names *Gardabad* (dusty city), *Bimaristan* (sick town), and *Jahannamabad* (hell city). "What beauty or excellence can the founder of the city have seen in this wretched land with its dustladen air, its hot winds, its dry river-bed, its brackish nasty water, and its thorn covered suburbs." In 1695, though for several years—1683 to 1689—afflicted by attacks of pestilence, Ahmedabad seems to have lost little in wealth. "It was the headquarters of manufactures, the greatest city in India nothing inferior to Venice for rich silks and gold stuffs curiously wrought with birds and flowers" (Gamelli Careri). In the beginning of the eighteenth century (1700 to 1720) Hamilton called Ahmedabad a great city, in size and wealth little inferior to the best towns in Europe, yielding a revenue ten times that of Surat or about £162,500 (Rs. 16,25,000).

After the death of Aurangzeb in 1707, Ahmedabad was harassed and plundered by the Marathas several times. The Viceroys appointed by the Moghal refused to obey orders and the nobles quarrelled among themselves. In 1737, Momin Khan, the Viceroy designate, refusing to obey the order cancelling his appointment won Damaji Gaekwar to his side by the promise of half of the revenues of Gujarat and half of Ahmedabad. Damaji Gaekwar bombarded the city and after a siege of some months captured it in 1738.

According to the agreement the city was divided between Momin Khan and the Gaekwar's agent Rangoji, and this joint rule lasted for fifteen years (1738—1753). The fifteen years of mixed Musalman

and Gaekwar management was a time of almost unceasing disturbance. Owing to the struggles between the Muhammadan Viceroys and Marathas and between the Peishwa and Gaekwar themselves, the city and its trade suffered greatly. "The walls were broken down in many places. The broad streets were without trees or pavements and much of the city was bare or in ruins. The public buildings were in decay and dishonour. Everywhere Musalman splendour was soiled by Maratha dirt and untidyness. The population was a little over one lakh souls. Except for some calico printing, brocade weaving and lacquered work in gold and silver there were few signs of trade or manufacture. All was solitude poverty and desolation." From 1800 the Peishwa gave the farm of his share of Ahmedabad to the Gaekwar and during this period of Gaekwar's management the city, which had considerably recovered, was in 1812 visited by a most terrible famine and pestilence. Still the Gaekwar's management had been successful, order had been maintained and the population of the city increased. In 1817 the Peishwa agreed to let in perpetuity to the Gaekwar the farm of Ahmedabad, but soon after, the farm was ceded by the latter to the British. At the time of its transfer Ahmedabad was a melancholy wreck. Trade and manufactures were almost at a standstill. Shortly after the transfer (June 1819) the city suffered from a severe shock of earthquake. The shaking minarets of the Jama mosque fell and many houses were destroyed. The establishment of order and the lowering of the town dues gave a great impetus to trade and the city was for a time busy and prosperous. The population increased and the state of the city improved. Ahmedabad's gold, silk and carved-wood work again became famous and its merchants and brokers enjoyed a name for liberality, wealth and enlightenment. The eight years after the mutiny was a time of great prosperity. The American war (1863—1865) and about the same time (1864) the opening of the railway to Bombay, flooded Ahmedabad with wealth and though in 1866 many a fortune was lost, enough money remained to keep the trade and wealth of the city from sinking to its former level. During the last quarter of the 19th century the trade of Ahmedabad has steadily risen and the banks of the Sabarmati are now studded with steam cotton spinning and weaving mills.

APPENDIX No. XVII.

(*See paragraph 173.*)

ENCLOSURE TO LETTER FROM THE UNDER SECRETARY TO THE GOVERNMENT OF INDIA, TO THE AGENT TO THE GOVERNOR GENERAL FOR CENTRAL INDIA, No. 56, DATED THE 7TH DECEMBER 1860.

COPY.

MEMORANDUM.

No detail of this sum of Rs. 5,46,000* is to be found in any of the papers connected with the Treaty of 1844.

It appears to be made up of the following items:—

Tributes.

	Rs.	
Kotah	99,176	Treaty of 26th December 1817.
7 Kotrees	10,279	Do.
Joudhpore	97,200	Treaty of 6th January 1818.
Amjheera (Halee)	35,000	
Rutlam and Seliana (Salim Sahe)	1,26,000	
	3,67,655	

Revenues of

Gurrah Kotah	..	Treaty of 6th February 1820.
Mathone	..	
Ratgurh	..	A fixed money payment in lieu of these districts was settled in 1836.
Yawal Chupra, etc. (Bombay)	66,926	
Nimar and Manpore	..	
Rent of Oonarsee	21,792	

The total amount of tributes, it will be seen, is rupees 367,655 to which if there be added the amount of Rs. 88,718 on account of the revenue of Oonarsee and Yawal Chupra, it would give a total of rupees 4,56,373.

The difference between this sum and Rs. 5,46,000 is made up of the revenues of Gurrah Kotah, Nimar, etc. According to the earliest accounts furnished to this office, they were in 1847/48†:—

	Rs.	
Gurrah Kotah	37,175	
Malthone	19,120	
Ratgurh	28,325	
Nimar	46,032	
Manpore	1,239	
Total Rupees	1,11,891	†which if added to 4,56,373 gives a
Grand total of Rupees	5,68,264	or

Rupees 22,264 above the sum referred to in the Treaty.

* The sum is given as Rs. 5,46,900 at pages 83 and 90 of Aitchison's Treaties, Vol. IV.

†*Note by Committee.*—There is evidently some mistake in these figures as they total Rs. 1,31,891 as compared with the figure Rs. 1,11,891 shown above. We have beenunable to trace the original records, and are therefore unable to say which of the items that go to make up this total is the incorrectone.

This excess may be attributed to the inequality in the value of the Salim Sahe and the Company's Rupee.

	Rs.
From the accounts of 1847/48 it appears that . .	1,26,000
of the former coinage gave only Co.'s Rupees . .	98,389
Less . . .	27,611

which more than covers the excess noted in the preceding para.

It appears from the Treaty Book that the assignments of revenue to the extent of Rs. 5,46,000 were made by Maharaja Junkojee Rao Sindia. He succeeded to the throne in 1827 and died in 1843. But the office records during these years do not give the information required.

APPENDIX No. XVIII.

Abstract of Schedules furnished by the Gwalior Darbar.

(See paragraph 176.)

I.—Assignments of 1844 A. D.

Names of Districts.	No. of villages.	Total Receipts. (values as in 1860.) Rs. a. p.
1. Nimawar	231	31,525 8 0
2. Hoshangabad	762	97,379 4 0
3. Charthana	4	1,197 6 8
4. Nemad	761	1,38,199 4 0
5. Manpur	28	4,400 11 11
6. Khandesh	272	2,15,617 6 9
7. Bhander	148	1,15,967 10 1
8. Kachwayaghar	188	1,37,022 7 8
9. Indurkhi	125	94,656 1 2
10. Chanderi	460	1,11,920 0 8
11. Saugor	268	89,754 12 0
12. Neemuch :—		
Keshorai Patan	..	80,000 0 0
Neemuch District	546	2,72,893 3 8
	3,793	13,90,533 12 7
Cash Tankas	..	3,70,692 14 6
Total		17,61,266 11 1

II.—Permanent cessions made in 1860 A. D. out of the Assignments of 1844.

Names of Districts.	No. of villages.	Total Receipts (Revenue and Abkari). Rs. a. p.
1. Nimawar	231	31,525 8 0
2. Hoshangabad	762	97,379 4 0
3. Charthana	4	1,197 6 8
4. Nemad	761	1,38,199 4 0
5. Manpur	28	4,400 11 11
6 Khandesh	272	2,15,617 6 9
7. Bhander	80	59,208 0 0
8. Kachwayaghar	160	1,14,720 8 0
9. Chanderi	380	94,908 15 6
10. Saugor	268	89,754 12 0
11. Keshorai Patan	..	80,000 0 0
	2,946	9,26,911 12 10
Cash Tankas	..	3,70,692 14 6
Total		12,97,604 11 4

III.—Fresh territories ceded by the Darbar in 1860 A.D.

Name of District.	No. of villages.	Total Receipts (Revenue and Abkari.) Rs. a. p.
1. Burhanpur	273	97,216 6 2
2. Kanjia	104	33,122 6 0
3. Pawagarh Punjmuhal	792	1,62,668 9 7
4. Ajmer (Jagir)	9	5,267 12 6
5. Agra and Muttra (Jagir)	22	15,729 14 0
6. Jhansi (Tanka of Barwasagar)	..	10,000 0 0
7. Deccan	..	..
First Exchange	67	15,914 0 4
Subsequent Exchange	104	75,000 0 0
Total	1,371	4,14,919 0 7

IV.—Retrocessions in 1860.

Name of Districts.	No. of villages.	Total Receipts. Rs. a. p.
(i) In Exchange.		
1. Madhogarh (Kachwayaghar)	28	22,301 15 8
2. Indurkhi	125	94,656 1 2
3. Bhander	68	56,759 10 1
4. Chanderi	80	17,011 1 2
Total	301	1,90,728 12 1
(ii) As Mutiny Reward.		
1. Neemuch	546	2,72,893 3 8
Total	847	4,63,621 15 9

V.—New Territories received by the Darbar in 1860 A. D.

Name of Pargana.	No. of villages.	Total Receipts (Revenue and Abkari). Rs. a. p.
1. Jhansi	61	33,958 13 1
2. Pichhore	195	60,402 2 3
3. Karera	259	87,902 8 0
4. Daboh	101	70,066 10 0
Total	616	2,52,330 3 4

APPENDIX XIX.

(See paragraph 155.)

Schedule of the transactions connected with the Assignments by the Gwalior State in 1844 as subsequently modified by the treaty of 1860 and further exchanges.

1	2	3		4		5		6		7		8		9		10	
		Assignments of 1844.		Given to Gwalior in 1860.		From cessions by Gwalior in 1860 in exchange for territories shown in column 4 less Mutiny Reward.		Ceded or transferred in full sovereignty under the Treaty of 1860.		Exchanges subsequent to 1860.				Remaining with the British Government.		Items valued by the Committee.	
Item No.	Description.									Given to Gwalior or other States.		Received by the British Government in exchange.					
		No. of villages.	Revenue.	No. of villages.	Revenue.	No. of villages.	Revenue.	No. of villages.	Revenue.	No. of villages.	Revenue.	No. of villages.	Revenue.	No. of villages.	Revenue.	No. of villages.	Revenue.
			Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
1	Bhander	148	1,15,987 10 1	68	(A) 36,709 10 1	...	...	80	79,278 0 0	42	(n) 41,944 6 0	...	...	26	17,962 10 0	26	17,962 10 0
2	Kachwayaghar	189	1,97,057 7 0	20	(A) 23,501 10 0	...	...	169	1,73,709 8 0	...	...	...	...	169	1,14,720 8 0	169	1,14,720 8 0
3	Indurkhi	135	94,636 1 2	135	(A) 94,636 1 2	...	...	...	...	...	...	...	...	...	...	...	...
4	Chanderi	466	1,11,029 0 8	86	17,015 4 0	...	...	380	94,309 13 6	...	...	...	...	380	94,309 13 6	380	94,309 13 6
5	Nowgong	646	2,72,693 3 8	568	(B) 2,72,693 3 8	...	...	...	...	...	...	...	...	...	...	...	...
6	Hodongabad	762	97,379 4 0	...	...	...	...	762	97,379 4 0	...	...	...	...	762	97,379 4 0	762	97,379 4 0
7	Nimawar	231	31,525 9 0	...	...	...	...	231	31,525 9 0	197	(o) 31,525 9 0	...	...	34	...	34	...
8	Chirthaan	4	1,197 6 8	...	...	...	...	29	4,400 11 11	...	...	...	...	29	4,400 11 11	29	4,400 11 11
9	Mungaor	29	4,400 11 11	...	...	...	...	272	2,15,617 6 9	...	...	...	...	272	2,15,617 6 9	272	2,15,617 6 9
10	Khandesh	272	2,15,617 6 9	...	...	...	...	781	1,58,190 4 0	143	(e) 34,592 2 5	...	...	638	1,23,597 6 7	638	1,23,597 6 7
11	Nimar	781	1,58,190 4 0	...	...	...	...	268	89,754 12 0	...	...	...	...	268	89,754 12 0	268	89,754 12 0
12	Sangor	268	89,754 12 0	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	..	13,10,853 12 7	..	4,63,825 13 9	..	...	..	8,45,714 6 2	..	98,062 1 5	..	...	..	7,47,722 4 9	..	7,47,712 4 9
	Deduct item 8.—Chirthaan—not taken over by—	4	(c) 1,197 6 8														
			13,09,656 6 11						1,30,692 14 6								
13	*Add*—Tributes and Cash payments including Khoosi Patan (f).	..	4,00,697 14 6	..	...	..	...	..	...	..	...	..	...	..	4,30,692 14 6	..	4,30,692 14 6
	Total	..	17,10,354 4 5	..	...	..	...	..	12,96,407 4 8	..	...	..	...	..	11,98,405 2 3	..	11,98,405 2 3
15	Burhanpore	..	...	..	...	..	...	273	(g) 97,216 6 2	..	...	..	...	273	97,216 6 2	273	97,216 6 2
16	Ranpa	..	...	..	...	..	...	104	(g) 33,122 6 0	..	...	..	...	104	33,122 6 0	104	33,122 6 0
17	Pawargarh Panth Mahal	..	...	..	...	..	...	782	(g) 1,62,668 9 7	..	...	..	...	782	1,62,668 9 7	782	1,62,668 9 7
18	Ajmer (Jagir)	..	...	..	...	..	...	9	(g) 5,287 12 6	..	...	..	...	9	5,287 12 6	9	5,287 12 6
19	Agra and Mottra (Jagir)	..	...	..	...	..	...	22	(g) 15,729 14 0	..	...	..	...	22	15,729 14 0	22	15,729 14 0
20	Tanka of Barwasagar	..	...	..	...	..	...	...	(g) 10,000 0 0	..	...	..	...	...	10,000 0 0	...	...
21	Dewan { 1st exchange	..	...	..	...	..	...	67	(g) 13,914 0 4	..	...	..	...	67	13,914 0 4	..	...
	Dewan { 2nd exchange	..	...	..	...	..	...	104	(g) 73,000 0 0	..	...	..	...	104	73,000 0 0	(e)	...
	Total	..	...	..	...	..	4,14,919 0 7	..	...	..	...	..	...	..	4,14,919 0 7	..	3,14,905 6 3
22	Jhansi	..	...	61	(A) 33,958 13 1	..	...	..	...	..	...	..	...	..	...	..	...
23	Pichhore	..	...	153	(A) 80,462 3 3	..	...	..	...	..	...	..	...	..	...	..	...
24	Karera	..	...	209	(A) 87,005 0 0	..	...	..	...	..	...	..	...	..	...	..	...
25	Daboh	..	...	101	(A) 70,500 10 0	..	...	..	...	..	...	..	...	..	...	..	...
	Total	..	...	..	2,72,231 1 4	..	...	..	...	..	...	..	...	..	...	..	...
26	Mote	..	...	..	...	..	...	..	...	5	(j) 5,840 6 0	..	...	..	...	..	...
27	Village of Asey	..	...	..	...	..	...	..	...	1	(j) 2,802 13 0	..	...	..	...	..	...
	Adjustment (compounded).									..	(j) 24 14 1						
										..	8,667 11 1						
	Deficit found in transactions of 1860 and adjusted in 1871.	..	...	..	...	..	...	..	...	..	(j) —4,806 1 9	..	...	..	...	..	...
								Not Valued		..	(j) 3,825 9 4						
28	Morar Cantonment lands	..	...	..	...	..	...	..	...	..	...	(f)	10,000 0 0	..	...	..	...
29	Hyderabad villages	..	...	..	...	..	...	..	...	10	(r) 10,000 0 0	..	...	15	(m) 15,000 0 0	15	15,000 0 0
30	Sirsaganakua villages	..	...	..	...	..	...	..	...	1	(s) 452 0 4	..	...	1	452 0 4	..	...
31	Provision of Jhansi town and fort.	..	...	..	...	..	...	..	...	..	...	..	...	(e)	10,000 0 0	..	...
32	Tori-ki-Sarai and non-ceded villages on the Pahuj.	..	...	..	...	..	...	..	...	(n)	3,326 10 0	..	...	..	...	..	...
33	Jhansi villages	..	...	..	...	..	...	..	...	..	...	59	(g) 23,648 0 0	28	23,648 0 0	28	23,648 0 0
								Total		(n)	7,156 3 4						
34	Chanderee and Walgaon Estates.	..	...	..	...	..	...	..	...	29	(r) 58,057 11 5	..	...	29	58,057 11 5	..	...
	Totals	..	17,10,029 4 5	..	7,13,952 1 1	..	4,14,919 0 7	..	12,96,407 4 8	..	1,05,118 4 9	..	...	..	11,98,405 2 3	..	11,98,405 2 3
							Rs. 17,11,326 5 3					*Deduct* net amount of transactions representing items 26, 27 and 32 which were unconnected with the cession					
												Net		(n) —7,156 3 4		*Deduct* tributes, etc. (items 13 and 14)	
														17,11,326 5 3		.. (o) —4,30,692 14 6	
																..	11,00,365 5 0

EXPLANATORY REMARKS.

(a) Part 1. This was given to Gwalior in connection with two separate transactions, *viz.* (a) 15 villages (value Rs. 21,623) together with items 26 and 27 (value Rs. 8,667-11-1) were given up for items 28, 29 and 30 (value Rs. 23,452-9-4) in connection with the adjustment of the deficit of Rs. 4,458-1-9 due to Gwalior in the 1860 transactions and adjusted in favour of 1871; and
(b) 27 villages (value Rs. 20,371-6-0) together with item 29 (value Rs. 4,276-10-0) were given to Gwalior in exchange for 38 Thanna villages (value Rs. 25,648-6-0) (item 33).
(b) Item 2(B). Definitely restored to Gwalior towards Mutiny Reward. The balance has been made good by the cession under (g) and (k).
(c) Chanthaan. Item 9 was never taken over by the British Government.
(d) Item 7. 197 villages together with 143 villages of item No. 11, and certain other British territory not connected with the Gwalior cession were given to Indore in exchange for the Chanderee and Walgaon Estates (item No. 34). The 34 villages shown as remaining (see columns 9 and 10) were 17 waste and 17 seal free situated in territory known as Chanderi. This territory still remains British territory. *See also* remark (c).
(e) Item 11. 143 villages were given to Indore, vide remark (d) above. The value of these is the value at the time of the cession. We have taken this figure as we are unable to state definitely what the value was at the time of the exchange with Indore, the villages being shown with other territory not ceded by Gwalior, vide page 229, Aitchison's Treaties, Volume IV.
(f) Item 13. The cession of Khoosi Patan is represented by a cash payment now annually from Bundi State (vide page 235, Aitchison's Treaties, Vol. II).
(g) Items 15 to 21, were received from Gwalior in connection with the transfers agreed upon under the treaty of 1860. Vide paragraphs 178 (i), 179 and 181.
(h) Items 1 to 4 and 22 to 25 were given to Gwalior in connection with the exchanges under the Treaty of 1860. *See* remarks (b) and (g) and paragraph 179.
(i) Items 26 and 27. These were given to Gwalior in 1871 with 15 villages of item 1 as part exchange for items 28, 29 and 30 and in settlement of a deficit of Rs. 4,458-1-9 due to Gwalior found to have occurred in the 1860 transactions. This deficit has been deducted from column 7. *See also* paragraph 179.
(j) Item 28.—Lands for the Morar Cantonment valued at Rs. 10,000 were received from Gwalior in 1871 in connection with the exchanges referred to at remarks (e) (i) and (j) above. These cantonment lands were required when the British occupied the Fort of Gwalior. Later on, in 1886 the Fort of Gwalior and the Morar Cantonment were restored to the Gwalior Darbar who in return gave to the British the Fort and town of Jhansi. We have accordingly shown as item No. 31 a sum of Rs. 10,000 as representing a proportion of the Jhansi town and fort, which the exchanges seem to have been made in 1886 without valuation. We have not valued this item as in any case, it was an exchange for Gwalior Fort and Morar Cantonment lands which are not directly connected with the 1860 cessions. There were also other practical difficulties involved in determining the precise equivalent of the exchanges.
(m) Item 29. This item represents the value, *viz.*, Rs. 15,000 of 10 villages in Hyderabad ceded by Gwalior in 1871 in connection with certain exchanges, *see* remarks (e), (i) and (j) above. These 10 Hyderabad villages were simultaneously exchanged for 13 villages of equivalent value held by the Nizam of Hyderabad and situated in the Sholapur and Ahmednagar Districts of Bombay.
(n) Item 30. *See* remarks (e) (i) and (j) above. It is not possible to obtain a correct valuation of a small (cultivated) village such as this.
(o) Item 31. *See* remark (j) above.
(p) Item 32. *See* remark (e) above. The value of this item (Rs. 3,326-10-0) plus 27 Bhander villages (Rs. 20,321-6-0) amounts to Rs. 23,648, *i.e.*, the value of 55 villages of the Jhansi District received in exchange from Gwalior in 1860, *see* also remark (g).
(q) Item 33. *See* remarks (e) and (j) above.
(r) Item 34. The Chanderee and Walgaon Estates valued at Rs. 71,388 roundly formerly belonged to Holkar of Indore and the British Government gave to Indore in exchange some territory which had formerly been ceded by Gwalior for protection (*vide* item 7 and 11 value Rs. 58,057-11-5), and other territory not connected with the Gwalior transactions. The Gwalior Darbar are entitled to credit only for so much of the Chanderee and Walgaon Estates as would amount to Rs. 58,057-11-5 at the time of the exchange. This was in determining this, and the fact that the estates are scattered over six districts and in two Provinces, we have had to give up valuation of this item at a later stage.
(s) Item 21. We have explained in paragraph 184 how it was not possible to value the territory comprising this item.
(t) Represents the total value of territories and tributes received from Gwalior (or their equivalents exchanged with other States) remaining with the British Government, but *see* remark (e).
(u) The sum of Rs. 7,156-3-4 represents the total of items 28, 29 and 32, being the value of British territories exchanged with Gwalior, which could be set off against fresh cessions by Gwalior by way of exchange, but not directly connected with protection. This sum should therefore be deducted from (f), in order to compare Col. (9) with Cols. (5) and (6).
(v) The deduction from the total of column 10 is to show the net *territorial* cessions valued by us, with special reference to paragraph 182.

STATEMENT No. I.

(See paragraph 17.)

Statement of Provincial overhead and general charges and their apportionment to ceded territories in the Madras Presidency.

N.B.—In this statement, the letter—

O stands for the overhead and general charges of the province.

o ,, share of the overhead and general charges of the ceded areas.

E ,, the average expenditure of the whole province excluding overhead charges.

e ,, the average expenditure of the ceded areas excluding share of provincial overhead charges.

R ,, the average revenue of the Province.

r ,, the average revenue of the ceded areas.

P ,, the population of the province.

p ,, the population of the ceded areas.

T stands for the total average expenditure (excluding provincial overhead charges) of the whole province under all major heads except the major heads 14—Interest on Works for which capital accounts are kept, 15—Irrigation, 19 to 21 (debt services), 43—Famine Relief, 45 and 45-A—Superannuation, etc., 46—Stationery and Printing and 47—Miscellaneous.

t ,, the total average expenditure (excluding overhead charges) of the ceded areas under all major heads except the major heads 14—Interest on Works for which capital accounts are kept, 15—Irrigation, 19 to 21 (debt services), 43—Famine Relief, 45 and 45-A—Superannuation, etc., 46—Stationery and Printing and 47—Miscellaneous.

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E = (2) —(4)	Provincial revenue under Principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	9
5.—Land Revenue	Rs. 28,32,900	Expenditure in England and loss by exchange, charges on Central Survey Office, Board of Revenue Settlement, Inam Commissioner.	Rs. 5,00,700	Rs. 23,32,200	Rs. 7,57,31,100*	$\frac{O(r+e)}{R+E}$	·006 (r + e)	* Receipt under V—Land Revenue.

STATEMENT No. I—*contd.*

Statement of Provincial overhead and general charges and their apportionment to ceded territories in the Madras Presidency—*contd.*

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E = (2) — (4)	Provincial revenue under Principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.			
6.—Excise .	44,68,100	Expenditure in England, Loss by exchange, Superintendence excluding laboratory establishment. Cost of opium supplied to Excise Department, Distilleries, purchase of Ganja, etc.	16,01,300	28,66,800	5,38,06,300*	$\frac{O\,(r+e)}{R+E}$	·028 (r + e)	*Receipt under VI—Excise.
7.—Stamps .	6,54,500	Expenditure in England, Loss by exchange, Superintendence, Presidency Establishment. Value of stamps supplied from the Provincial and	1,16,300	5,38,200	2,49,91,600†	$\frac{O\,(r+e)}{R+E}$	·0045 (r + e)	†Receipt under VII—Stamps.

		Central Stores, Value of stamps received from the Security Printing Press.						
8.—Forest .	48,55,600	Expenditure in England, Loss by exchange, General Direction, Chief Conservator, and his establishment, Forest College, Chemical Officer, Panchayat Officer.	5,13,400	43,44,200	57,47,500‡	$\frac{O\ (r + e)}{R + E}$	·05 (r + e)	‡Receipt under VIII—Forest. The charges under 8A.-Forest have been amalgamated with those under 8—Forest for the purpose of working out Provincial overhead charges.
9.—Registration.	26,55,700	Superintendence .	78,100	25,77,600	37,57,700§	$\frac{O\ (r + e)}{R + E}$	·012 (r +e)	§Receipt under IX—Registration.
22.—General Administration.	2,36,28,000	Expenditure in England, Loss by Exchange, Heads of Provinces, Executive Council, Ministers, Secretariat and headquarter Establishment including Board of Revenue, Financial Commissioner and Establishment, Examiner, Local Fund Accounts, Legislative Council and elections.	37,35,700	1,98,92,300	..	$\frac{O}{T} \times t$.	·0358 × t‖ .	T=Rs.10,42,20,780.

STATEMENT No. I—*contd.*

Statement of Provincial overhead and general charges and their apportionment to ceded territories in the Madras Presidency—*contd.*

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E=(2)—(4).	Provincial revenue under principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.			
24.—Administration of Justice.	96,73,000	Expenditure in England, Loss by Exchange, High Court, Administrator General.	16,11,800	80,61,200	..	$\frac{O}{P} \times p$*	·038 × p	*See remarks at the head of statement. P = Population of Presidency=42,318,985. An alternative method is based on the statistics of cases when they are available.
25.—Jails and Convict Settlements.	30,14,600	Expenditure in England and Loss by Exchange, Superintendence.	1,14,200	29,00,400	..	$\frac{O}{P} \times p$	·0026 × p	An alternative method is based on the statistics of cases when they are available
26.—Police	1,93,11,700	Expenditure in England, Loss by Exchange, Inspectors General and Deputy Inspectors General of Police, Police Training School, Criminal Inves-	17,50,100	1,75,61,600	..	$\frac{O \times e}{E}$	·1 × e	

		tigation Department, Railway Police.						
27.—Ports and Pilotage.	31,300	Entire charges .	31,300	..	..	$\frac{O}{P} \times p$.	·0007 × p	
30.—Scientific Deptts.	3,05,200	Entire charges .	3,05,200	..	..	$\frac{O}{P} \times p$.	·007 × p	
31.—Education .	2,26,84,200	Expenditure in England, Loss by Exchange, Direction, Inspector-General, Inspector, European Inspection Agency, Recurring grants to Universities, Queen Mary's College, Professorial Colleges, Law, Engineering and Teachers' College, Training College for Women.	30,37,000	1,96,47,200	..	$\frac{O}{P} \times p$.	·071 × p	See remarks in paragraph 18.
32.—Medical .	75,31,400	Expenditure in England, Loss by Exchange, Superintendence, Presidency Hospitals, Indian School of Medicine, Medical Colleges and Schools, Mental Hospital, Chemical Examiner.	37,25,400	38,06,000	..	$\frac{O}{P} \times p$.	·088 × p	Ditto

STATEMENT No. I—*contd.*

Statement of Provincial overhead and general charges and their apportionment to ceded territories in the Madras Presidency—*contd.*

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E=(2)—(4).	Provincial revenue under principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	
33.—Public Health.	Rs. 29,54,800	Expenditure in England, Loss by Exchange, Direction, Town Planning, Hook Worm Campaign, King Institute, Pasteur Institute, Sanitary Engineer, Deputy Sanitary Engineer.	Rs. 6,88,100	Rs. 22,66,700	Rs. ..	$\frac{O}{P} \times p$.	·016 × p	
34.—Agriculture	35,65,400	Expenditure in England, Loss by Exchange, Agriculture—Direction Veterinary—Direction, Veterinary, Circle Officers, Co-operative Registrars, Agriculture, Statistical Section, Live Stock.	5,97,400 I	22,52,000*	..	$\frac{O}{E} \times e$.	·26 × e .	Charges under I are allocated on the expenditure basis. * Excludes also overhead charges under II.

		Agricultural College, Research Institute, Central Farm and College, Agricultural Engineering, Veterinary College.	II	7,16,000	Ditto	..	$\frac{O}{P} \times p$.	·017 × p .	Charges under II are allocated on the basis of population.
35.—Industries .	20,94,800	Expenditure in England, Loss by Exchange, Industries—Direction, Fisheries—Direction, Fisheries—Asst. Direction, Trades School, Leather Trades Institute, School of Arts.		6,95,100	13,99,700	..	$\frac{O}{E} \times e$ ..	·49 × e	
37.—Miscellaneous Departments.	21,03,900	Expenditure in England, Loss by Exchange, Commissioner of Labour, Commissioner for Government Examinations, Compensation, Electrical Inspector, Gazetteers.		2,21,300	18,82,600	..	$\frac{O}{E} \times e$.	·1 2 × e	See paragraph 18 P 20.

STATEMENT No. I—*concld.*

Statement of Provincial overhead and general charges and their apportionment to ceded territories in the Madras Presidency—*concld.*

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E=(2)—(4).	Provincial revenue under principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.			
II.—Civil Works	1,51,59,580	(1) Expenditure in England and Loss by Exchange. (2) Chief Engineer, Superintending Engineer, Specialist Officer and all other establishments. (3) Tools and Plant.	28,12,800 (A)	1,18,92,080*	..	$\frac{O}{E} \times e$.	·24 × e .	*Excludes also overhead charges under B.
		(4) Residence of Governors, Ministers and Executive Councillors, Legislative Chamber and Secretariat and headquarters offices.	4,54,700 (B)	..	..	$\frac{O}{T} \times t$† .	·0043 × t.	†As in the case of 22—General Administration.

45 and 45-A.—Superannuation Allowances and Pensions.	..	..	..	..	..	..	..	See paragraph 19.
46.—Stationery and Printing.	20,17,500	Average expenditure *minus* average revenue.	17,28,300	..	..	$\frac{O}{T} \times t$.	·0165 × t.	O in this case represents average expenditure *minus* average revenue. Average revenue is Rs. 2,89,200.
47.—Miscellaneous	5,76,800	Entire expenditure	5,76,800	..	..	$\frac{O}{T} \times t$.	·0055 × t.	Same basis as in the case of 22—General Administration.

STATEMENT No. II.

(See paragraph 17.)

Statement of Provincial overhead and general charges and their apportionment to ceded territories in the Central Provinces.

N.B.—In this statement, the letter

O stands for the overhead and general charges of the province.
o „ share of the overhead and general charges of the ceded areas.
E „ the average expenditure of the whole province excluding overhead charges.
e „ the average expenditure of the ceded areas excluding share of provincial overhead charges.
R „ the average revenue of the province.
r „ the average revenue of the ceded areas.
P „ the population of the province.
p „ the population of the ceded areas.
T stands for the total average expenditure (excluding provincial overhead charges) of the whole province under all major heads except the major heads 14—Interest on works for which capital accounts are kept, 15—Irrigation, 19 to 21 (Debt services), 43.—Famine Relief, 45 and 45-A.—Superannuation, etc., 46.—Stationery and Printing and 47.—Miscellaneous.
t „ the total average expenditure (excluding overhead charges) of the ceded areas under all major heads except the major heads 14.—Interest on works for which capital accounts are kept, 15.—Irrigation, 19 to 21 (Debt services), 43.—Famine Relief, 45 and 45-A.—Superannuation, etc., 46.—Stationery and Printing and 47.—Miscellaneous.

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising Provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E=(2)—(4).	Provincial revenue under principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.			
5.—Land Revenue.	28,56,000	Commissioners of Settlements, Director of Land Records, Expenditure in England.	99,000	27,57,000	2,36,84,000*	$\frac{O(r+e)}{R+E}$	·0037 (r+e)	*Receipt under V.—Land Revenue.

6.—Excise	14,30,000	Superintendence and Distillery Expert, Cost of Opium, Ganja and other drugs, Expenditure in England.	7,70,000	6,60,000	1,26,10,000†	$\frac{O\ (r+e)}{R+E}$	·06(r + e)	†Receipt under VI.—Excise.
7.—Stamps	1,81,000	Superintendence, Cost of stamp paper supplied from Central and Provincial Stores, Value of Stamps received from the Security Printing Press.	68,000	1,13,000	65,88,000‡	$\frac{O\ (r+e)}{R+E}$	·01 (r+e)	‡Receipt under VII—Stamps.
8.—Forest	40,51,000	General Direction, Working Plan and Research, Expenditure in England.	2,69,000	37,82,000	54,74,000§	$\frac{O\ (r+e)}{R+E}$	·03 (r + e)	§ Revenue under VIII.—Forest. For the purpose of apportionment of overhead charges, charges under 8-A.—Forest have been added to those under 8.—Forest.
9.—Registration	2,20,000	Superintendence .	37,000	1,83,000	6,92,000	$\frac{O\ (r+e)}{R+E}$	·04 (r + e)	The figure in column 6 represents the receipt under IX.—Registration.

STATEMENT No. II—*contd.*

Statement of Provincial overhead charges and their apportionment to ceded territories in the Central Provinces—*contd.*

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising Provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E=(2)—(4).	Provincial revenue under pincipal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.			
22.—General Administration.	70,36,000	His Excellency the Governor, Sumptuary Allowance, Staff and Household of His Excellency, Contract allowance of His Excellency, Tour expenses of His Excellency, Executive Council, Ministers, Legislative Councils and elections, Civil Secretariat, Village Panchayat officer, Local Fund Establishment, Expenditure in England and Commissioners.	17,30,000	53,06,000	..	$\frac{O}{T^*} \times t$	·0439 × t.	*T=Rs. 3,9[illegible],57,000

24.—Administration of Justice.	32,80,000	Government Advocate, office allowance and Travelling allowance, Legal Remembrancer, Judicial Commissioner's Court, Expenditure in England.	5,22,000	27,58,000	..	$\frac{O}{P\dagger} \times p$	·04 × p .	†P (Population of Province) = 13,912,760. (An alternative method is on the basis of statistics of civil and criminal cases for the Province and the ceded areas (*e.g.*, the case of Berar), when they are available.
25.—Jails and Convict Settlements.	9,83,000	Superintendence, Expenditure in England.	64,000	9,19,000	..	$\frac{O}{P\dagger} \times p$	·0046 × p .	Alternative method is one based on the statistics of criminal cases when they are available.
26.—Police .	61,37,000	Superintendence, Criminal Investigation Department, Police Training School, Railway Police Superintendence and Headquarters of Railway Police, Expenditure in England.	6,43,000	54,94,000	..	$\frac{O}{E} \times e$	·117 × e	

STATEMENT No. II—*contd.*

Statement of Provincial overhead charges and their apportionment to ceded territories in the Central Provinces—*contd.*

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising Provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E=(2)—(4).	Provincial revenue under principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.			
30.—Scientific Departments.	16,000	Entire expenditure under this head.	16,000	..	..	$\frac{O}{P} \times p$	$\cdot 001 \times p$	The entire expenditure is treated as an overhead charge.
31.—Education .	60,60,000	Grants to University Training College, Science College, Government Engineering School, Direction, Miscellaneous, Expenditure in England.	8,38,000	52,22,000	..	$\frac{O}{P} \times p$	$\cdot 06 \times p$	See remarks in paragraph 18.
32.—Medical .	16,01,000	Superintendence, Reserve Medical Subordinates, Grants to Central Provinces Medical Examination Board, Medical	3,48,000	12,53,000	..	$\frac{O}{P} \times p$	$\cdot 025 \times p$	Ditto.

		School, Mental Hospital, Expenditure in England, Contribution to other Governments for training of students.						
33.—Public Health.	5,42,000	Director of Public Health, Central Provinces Vaccine Institute, Health Publicity Establishment, Health School, Purchase of quinine, Expenditure in England, Public Health Institute.	1,31,000	4,11,000	..	$\frac{O}{P} \times p$	·01 × p	
34.—Agriculture	18,74,000	Direction— Director of Agriculture, etc., Agricultural Experiments, Veterinary Superintendence, cost of medicines for Veterinary hospitals, Co-operative Registrar etc., Expenditure in England.	3,78,000 (1)	13,87,000*	..	$\frac{O}{E} \times e$	·27 × e	Charges under (1) are allocated on expenditure basis. *Excludes also overhead charges under (2).
		Cotton research work and Agricultural College.	1,09,000 (2)	..	..	$\frac{O \times p}{P}$	·008 × p	Charges under (2) are allocated on population basis.

STATEMENT No. II—*concld.*

Statemen tof Provincial overhead charges and their apportionment to ceded territories in the Central Provinces—*concld*

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising Provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E=(2)—(4).	Provincial revenue under principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.			
35.—Industries .	2,96,000	Reformatory school, Direction, Textile Industries, Leather expert and leather tanning school, Expenditure in England, Grants-in-aid and scholarships.	1,53,000	1,43,000	..	$\frac{O}{E} \times e$	$1 \times e$	
37.—Miscellaneous Deptts.	1,33,000	Entire expenditure	1,33,000	..	..	$\frac{O}{P_r} \times p$	$\cdot 01 \times p$	
41.—Civil Works	9,20,000	(1) Residence of Governor, (2) Expenditure on buildings of institutions serving the Province.	A 4,37,000	..	..	$\frac{O^*}{T} \times t$	$\cdot 0111 \times t$	*A is distributed on the same basis as overhead charges under 22—General Administration.

		(3) Chief Engineer, (4) Superintending Engineers, (5) Expenditure in England.	B	4,14,000	89,69,000	..	$\frac{O\dagger}{E} \times e$.	·046 × e .	† B is distributed *pro-rata* on the basis of expenditure on Civil Works in ceded territory compared to expenditure of whole province.
45.—Superannuation Allowances and Pensions and 45-A.	..	..		..	..	..	..	..	See paragraph 19.
46.—Stationery and Printing.	6,25,000	Average expenditure *minus* average receipt.‡		5,51,047	..	..	$\frac{O\S}{T} \times t$	·0140 × t	‡Average receipt is Rs. 73,953. §O represents average expenditure *minus* average receipt.
47.—Miscellaneous.	9,02,000	Entire expenditure		9,02,000	..	..	$\frac{O\|\|}{T} \times t$	·0229 × t .	‖Same basis as in the case of 22—General Administration.

*In the case of Gwalior cessions in the Central Provinces, we have treated the whole expenditure of the Province on establishment, tools and plant as an overhead charge the formula being ·24 × e *vide* paragraph 18 and Statement No. LXI.

STATEMENT No. III.

(See paragraph 17.)

Statement of Provincial overhead and general charges and their apportionment to ceded territories in the Bombay Presidency.

N. B.—In this statement, the letter

O stands for the overhead and general charges of the province.
o ,, share of the overhead and general charges of the ceded areas.
E ,, the average expenditure of the whole province excluding overhead charges.
e ,, the average expenditure of the ceded areas excluding share of provincial overhead charges.
R ,, the average revenue of the province.
r ,, the average revenue of the ceded areas.
P ,, the population of the province.
p ,, the population of the ceded areas.

T stands for the total average expenditure (excluding provincial overhead charges) of the whole province under all major heads except the major heads 14—Interest on works for which capital accounts are kept, 15—Irrigation, 19 to 21 (debt services), 43—Famine Relief, 45 and 45 A—Superannuation, etc., 46—Stationery and Printing and 47—Miscellaneous.

t ,, the total average expenditure (excluding) overhead charges of the ceded areas under all major heads except the major heads 14—Interest on works for which capital accounts are kept, 15—Irrigation, 19 to 21 (debt services), 43—Famine Relief, 45 and 45A—Superannuation, etc., 46—Stationery and Printing and 47—Miscellaneous.

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising Provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E=(2)—(4).	Provincial revenue under principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.			
5.—Land Revenue.	66,26,200	Expenditure in England and loss by exchange, Land Records—Superintendence.	2,36,200	63,90,000	4,88,61,600*	$\frac{O(r+e)}{R+E}$	·004 (r+e)	*Receipt under V—Land Revenue.

6.—Excise	51,05,500	Expenditure in England, Loss by Exchange, Superintendence. Cost of Opium supplied to Excise Department, Distilleries, Purchase of Ganja, etc.	12,67,800	38,37,700	4,02,45,100†	$\frac{O\,(r+e)}{R+E}$	·029 (r+e)	†Receipt under VI—Excise.
7.—Stamps	2,09,900	Expenditure in England and loss by Exchange, Superintendence. Cost of Stamp paper supplied by the Central and Provincial Stores and cost of Stamps received from the Security Printing Press.	51,900	1,58,000	1,72,57,300‡	$\frac{O\,(r+e)}{R+E}$	·003 (r + e)	‡Receipt under VII—Stamps.
8.—Forest	45,34,700	Expenditure in England, Loss by Exchange, General Direction.	2,39,700	42,95,000	75,67,100§	$\frac{O\,(r+e)}{R+E}$	·02 (r + e)	§Receipt under VIII—Forest. The charges under 8-A.—Forest have been amalgamated with those under 8—Forest.
9.—Registration	6,68,200	Expenditure in England, Loss by Exchange, Superintendence.	45,800	6,22,400	11,98,200	$\frac{O\,(r+e)}{R+E}$	·025 (r+e)	
9-A.—Scheduled Taxes.	20,000	Entire charges .	20,000	..	..	$\frac{O}{P\|\|} \times p$.	·001 × p .	||P (population of the Presidency) = 19,348,219.

STATEMENT No. III—*contd.*

Statement of Provincial overhead charges and their apportionment to ceded territories in the Bombay Presidency—*contd.*

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising Provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E=(2)—(4).	Provincial revenue under principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.			
22.—General Administration.	2,28,09,500	Expenditure in England, Loss by exchange, Heads of Provinces, including Executive Councillors, Legislative bodies, Secretariat and headquarter establishments including Local Fund Audit, Commissioners including Sind Commissioner, Ministers.	46,58,000	1,81,51,500	..	$\frac{O}{T^*} \times t$.	·052 × t .	*T=Rs. 8,87,20,300.
24.—Administration of Justice.	76,27,800	High Court and Law Officers. Expenditure in England, Loss by Exchange, Administrator Gene-	A 13,08,400	60,07,300	..	$\frac{O}{P_1^*} \times p$.	·081 × p .	*P_1=Population of the Presidency less that of Sind.

		ral and Official Trustee, Coroners Court.	B3,12,100	Do.	..	$\frac{O}{P} \times p$	·016 × p ·097 × p	Total for 24—Administration of Justice.
25.—Jails and Convict Settlements.	24,59,800	Expenditure in England, Loss by exchange, Superintendence.	88,700	23,71,100	..	$\frac{O}{P} \times p$	·0046 × p	
26.—Police	1,73,24,900	Expenditure in England, Loss by Exchange, Superintendence, Police Training School, Railway Police, Criminal Investigation Department.	25,53,400	1,47,71,500	..	$\frac{O}{E} \times e$	·17 × e	
27.—Ports and Pilotage.	21,700	Entire charges	21,700	..	..	$\frac{O}{P} \times p$	·001 × p	
30.—Scientific Departments.	72,100	Entire charges	72,100	..	..	$\frac{O}{P} \times p$	·004 × p	

STATEMENT No. III—*contd.*

Statement of Provincial overhead charges and their apportionment to ceded territories in the Bombay Presidency—*contd.*

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising Provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E=(2)—(4).	Provincial revenue under Principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.			
31.—Education .	2,03,02,000	Expenditure in England and loss by exchange, Grants to Universities, Government Arts Colleges, Government Professional Colleges, Government Special Schools, Direction.	25,06,500	1,77,95,500	..	$\frac{O}{P} \times p$.	$\cdot 13 \times p$.	See remarks in paragraph 18. In the case of Dharwar and Ahmedabad ceded areas the formula is $\cdot 09 \times p$ owing to the exclusion of Arts Colleges from the overhead charges, the cost of Arts Colleges in these Districts being included in the District expenditure.

32.—Medical	52,83,800	Expenditure in England including loss by exchange, Superintendence, Reserve Medical Subordinates, Presidency hospitals, Leper Asylums, Medical Colleges and Schools, Mental hospitals, Chemical Examiner, Grants to Medical Council.	25,40,500	27,43,300	..	$\frac{O}{P} \times p$	·13 × p.	See remarks in paragraph 18.
33.—Public Health.	25,94,600	Expenditure in England and loss by exchange, Director of Public Health and Assistant Directors, Public Health Laboratories, Belgaum Vaccine Institute, Sanitary Engineer to Government, Consulting Surveyor to Government, Pilgrim charges, Haffkine Institute, Bombay, Pasteur Institute.	8,30,900	17,63,700	..	$\frac{O}{P} \times p$	·04 × p.	

STATEMENT No. III—*concld.*

Statement of Provincial overhead charges and their apportionment to ceded territories in the Bombay Presidency—*concld.*

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising Provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E=(2)—(4).	Provincial revenue under Principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to cededareas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o.'	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.			
34.—Agriculture.	29,05,800	*Expenditure in England and Loss by exchange, Superintendence, Veterinary Superintendence, Co-operative Credit, Registrars, etc. (A)	*3,50,500	‡9,94,900	..	$\frac{O}{E} \times e$	·35 × e	*Charges under A are allocated on expenditure basis.
		†Agricultural Research and Propaganda, Agricultural Education, Veterinary College (B)	†15,60,400	..	..	$\frac{O}{P} \times p$	·08 × p	†Charges under B are allocated on population basis. ‡Excludes also overhead charges under B.
35.—Industries .	88,100	Expenditure in England and loss by exchange, Direction, Superintendence, Industrial Education,	88,100	..	..	$\frac{O}{P} \times p$	·004 × p.	We have taken the whole expenditure as general charges.

		Industrial Development, Miscellaneous.						
37.—Miscellaneous Departments.	4,61,000	Entire expenditure.	4,61,000	..	..	$\frac{O}{P} \times p$.	·02 × p .	
41.—Civil Works	1,21,91,000	Expenditure in England and loss by exchange, Establishment charges including Chief Engineer, Superintending Engineer, etc., Tools and Plant.	29,79,900 I	88,18,400		$\frac{O}{E} \times e$.	·3 × e .	I is distributed *pro rata* on the basis of expenditure on civil works in ceded territory compared to expenditure of whole Province.
		Residences of Governors, Executive Councillors, Ministers, etc., Legislative Chambers, Secretariat and Headquarters offices.	3,92,700 II	..	..	$\frac{O}{T} \times t$.	·0044 × t .	II is distributed on the same basis as overhead charges under 22—General Administration.
45.—Superannuation allowances and pensions and 45-A.	..	..	..	..	..	..	..	See paragraph 19.
46.—Stationery and Printing.	16,48,200	Average expenditure *minus* average receipt.	12,36,412§	..	..	$\frac{O}{T} \times t$.	·0139 × t .	§'O' in this case represents average expenditure *minus* average receipt. Receipt is Rs. 4,11,788.
47.—Miscellaneous.	14,32,400	Entire expenditure	14,32,400	..	..	$\frac{O}{T} \times t$.	·0161 × t .	

STATEMENT No. IV.

(See paragraph 17.)

Statement of Provincial overhead and general charges and their apportionment to ceded territories in the United Provinces.

N. B.—In this statement, the letter

O stands for the overhead and general charges of the province.
o ,, share of the overhead and general charges of the ceded areas.
E ,, the average expenditure of the whole province excluding overhead charges.
e ,, the average expenditure of the ceded areas excluding share of provincial overhead charges.
R ,, the average revenue of the province.
r ,, the average revenue of the ceded areas.
P ,, the population of the province.
p ,, the population of the ceded areas.
T stands for the total average expenditure (excluding provincial overhead charges) of the whole province under all major heads except the major heads 14—Interest on works for which capital accounts are kept, 15—Irrigation, 19 to 21 (debt services), 43—Famine Relief, 45 and 45-A—Superannuation, etc., 46—Stationery and Printing and 47—Miscellaneous.
t ,, the total average expenditure (excluding overhead charges) of the ceded areas under all major heads except the major heads 14—Interest on works for which capital accounts are kept, 15—Irrigation, 19 to 21 (debt services), 43—Famine Relief, 45 and 45-A—Superannuation, etc., 46—Stationery and Printing and 47—Miscellaneous.

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising Provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E=(2)—(4).	Provincial revenue under principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.			
5.—Land Revenue.	89,56,900	Expenditure in England, Loss on exchange, Superintendence, Land Records.	1,44,500	88,12,400	6,67,56,200*	$\frac{O\,(r+e)}{R+E}$	·002 (r + e)	*Receipt under V—Land Revenue.

6.—Excise	13,29,100	Expenditure in England, Loss on Exchange, Superintendence. Cost of Opium supplied to Excise Department, Distilleries, Purchase of Ganja, etc.	12,45,200	83,900	1,33,29,500†	$\frac{O\,(r+e)}{R+E}$	·0928 (r+e)	†Receipt under VI.—Excise.
7.—Stamps	3,47,500	Expenditure in England, Superintendence. Cost of Stamp paper supplied by the central and provincial stores, Value of Stamps received from the Security Printing Press.	1,25,700	2,21,800	1,73,50,200‡	$\frac{O\,(r+e)}{R+E}$	·0071 (r+e)	‡Receipt under VII.—Stamps.
8.—Forest	34,66,800	Expenditure in England, Loss by Exchange, General direction.	2,01,900	32,64,900	62,00,300§	$\frac{O\,(r+e)}{R+E}$	·02 (r+e)	§Receipt under VIII.—Forest. For the purpose of apportionment of overhead charges, the expenditure under 8-A.—Forest has been added to that under 8.—Forest.
9.—Registration	4,81,100	Superintendence, Expenditure in England.	33,200	4,47,900	13,38,400‖	$\frac{O\,(r+e)}{R+E}$	·02 (r+e)	‖Receipt under IX.—Registration.

STATEMENT No. IV—*contd.*

Statement of Provinical overhead charges and their apportionment to ceded territories in the United Provinces—*contd.*

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising Provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E=(2)—(4).	Provincial revenue under principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.			
22.—General Administration.	1,44,68,700	Expenditure in England, Loss on Exchange, Heads of Provinces, Executive Councillors and Ministers, Legislative bodies, Secretariat and headquarters establishment, Commissioners.	41,80,000	1,02,88,700	..	$\frac{O^*}{T} \times t$.	·0549 × t .	*See explanation at head of statement. T=Rs. 7,61,41,400.
24.—Administration of Justice.	78,25,600	Expenditure in England and Loss on Exchange, High Court and Chief Court, Law Officers, Administrator General.	22,43,500	55,82,100	..	$\frac{O}{P} \times p$.	·05 × p .	P (population)= 45,375,787.

25.—Jails and Convict Settlements.	39,20,300	Expenditure in England, Loss on Exchange, Superintendence and Inspection.	96,000	38,24,300	..	$\frac{O}{P} \times p$.	·002 × p	
26.—Police .	1,72,38,206	Expenditure in England and Loss on Exchange, Superintendence, Criminal Investigation, Department, Police Training School, Railway Police.	20,34,100	1,52,04,100	..	$\frac{O}{E} \times e$.	·13 × e	
30.—Scientific Departments.	23,700	Entire expenditure	23,700	..	..	$\frac{O}{P} \times p$.	·0005 × i	
31.—Education	1,95,92,900	Expenditure in England and Loss by Exchange, Grants to Universities, Government Arts Colleges, Government Professional Colleges, Special Education Direction, Board of High School and Intermediate Education, Committee for assisting the Bureau in London, Civil Engineering College Book Depot.	34,63,000	1,61,29,900	..	$\frac{O}{P} \times p$.	·076 × p	See remarks in paragraph 18.

STATEMENT No. IV—*contd.*

Statement of Provincial overhead charges and their apportionment to ceded territories in the United Provinces—*contd.*

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising Provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges *i.e.*, E=(2)—(4).	Provincial revenue under principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of overhead charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	9
	Rs.		Rs.	Rs.	Rs.			
32.—Medical .	36,86,600	Expenditure in England, Loss by Exchange, Superintendence, Reserve Medical Subordinates, Medical Schools, Mental Hospitals, Chemical Examiner.	9,12,000	27,74,600	..	$\frac{O}{P} \times p$.	·02 × p .	See remarks in paragraph 18.
33.—Public Health.	24,74,700	Expenditure in England, Loss by Exchange, Superintendence, Board of Public Health, Public Health, Engineering Establishment.	6,84,400	17,90,300	..	$\frac{O}{P} \times p$.	·015 ×	

34.—Agriculture	34,22,000	Expenditure in England, Loss by exchange. Superintendence, Veterinary Superintendence, Co-operative Credit Registrars, Agricultural experiments and demonstrations.	A	* 5,78,700	‡ 19,51,600	..	* $\frac{O}{E} \times e$	* ·296 × e	* Charges under A are allocated on expenditure basis.
		Agricultural Engineering, Agricultural College and research laboratories, Schools.	B	†8,91,700	..	..	† $\frac{O}{P} \times p$	†·019 × p	†Charges under B are allocated on population basis. ‡ Excludes also overhead charges under B.
35.—Industries .	13,27,500	Expenditure in England, Loss by exchange, General direction and stores, Purchase Section, Technological Institute.		3,94,000	9,33,500	..	$\frac{O}{E} \times e$	·4 × e	
37.—Miscellaneous Deptts.	80,300	Entire expenditure		80,300	..	..	$\frac{O}{P} \times p$	·0018 × p	

STATEMENT No. IV—*concld.*

Statement of Provincial overhead charges and their apportionment to ceded territories in the United Provinces—*concld.*

Major Head of Account.	Total average Provincial expenditure.	Heads of Account comprising provincial overhead charges.	Total Provincial overhead and general charges, *i.e.*, 'O'.	Total Provincial expenditure excluding overhead charges, *i.e.*, E=(2)—(4).	Provincial revenue under Principal heads of revenue, *i.e.*, 'R'.	Formula for apportionment of over head charges to ceded areas.	Share of ceded areas of overhead and general charges, *i.e.*, 'o'.	Remarks.
1	2	3	4	5	6	7	8	
	Rs.		Rs.	Rs.	Rs.			
41.—Civil works	64,66,900	Expenditure in England, Loss by exchange, Establishment charges including Chief Engineer and Superintending Engineer, etc., Tools and Plant.	13,65,500 (I)	48,31,400	..	$\frac{O}{E} \times e$.	·28 × e .	I is distributed *pro rata* on the basis of expenditure on civil works in ceded territory compared to expenditure of whole Province.
		Residences of Governors, Ministers and Executive Councillors, Legislative Chambers, Secretariat and other Headquarters buildings.	2,70,000 (II)	..	..	$\frac{O}{T} \times t$.	·0035 × t.	II is distributed on the same basis as overhead charges under 22.—General Administration.
46.—Stationery and Printing.	13,35,500	Average expenditure *minus* average receipt.*	9,31,842	..	..	$\frac{O}{T} \times t$.	·012 × t .	'O' in this case represents average expenditure *minus* average receipt.
47.—Miscellaneous.	6,51,200	Entire expenditure	6,51,200	..	..	$\frac{O}{T} \times t$.	·0085 × t	*Average receipt is 4,03,658.

STATEMENT No. V.

(See paragraph 29 (i))

Statement illustrating the method of calculation of the share of Audit charges debitable to the ceded areas.

	Rs.
I. (a) Total average expenditure on account of the Auditor General in India and his office—	5,86,000
(b) Total average expenditure of the Audit Department including Civil Audit, Railway Audit and Postal Audit but excluding (a) above	1,28,13,000
Proportion of (a) to (b)— . . .	4·6 per cent.
This percentage has been utilised in all cases for the apportionment of a share of the cost of the office of the Auditor General in India to the Provinces concerned.	
II. Charges on account of Audit in the Provinces, have been dealt with as under.	
(i) Central Provinces.	
(a) Average cost of the office of the Accountant General, Central Provinces, including Gazetted officers	4,11,919
(b) 4·6 per cent. of the above on account of the share of over-head charges *i.e.*, Auditor General in India . . .	18,947
Total audit charges for the Province .	4,30,866
or roughly .	4,30,900
(ii) Madras Presidency.	
(a) Average cost of the office of the Accountant General, Madras, including Gazetted officers	8,30,434
(b) 4·6 per cent. of above on account of share of overhead charges *i.e.*, Auditor General in India	38,198
Total Audit Charges for the Presidency .	8,68,632
or roughly .	8,68,600
(iii) Bombay Presidency.	
(a) Average cost of the office of the Accountant General, Bombay including Gazetted officers	14,46,710
(b) 4·6 per cent. of the above on account of the share of overhead charges *i.e.*, Auditor General in India	66,548
Total audit charges for the Presidency .	15,13,258
or roughly .	15,13,300

	Rs.
(iv) United Provinces.	
(*a*) Average charges on account of the Pay and Account Offices including Gazetted Officers . . .	7,60,648
(*b*) Average charges on account of the Audit Staff including Gazetted Officers	3,49,987
(*c*) 4·6 per cent., of (*b*) on account of share of overhead charges, *i.e.*, Auditor General in India* . .	16,100
Total audit and accounts charges for the Province .	11,26,735
or roughly .	11,26,700

* Share of overhead charges, *i.e.*, Auditor General in India, has not been calculated on (*a*) as the Pay and Accounts offices were not under the direct administrative control of the Auditor General.

III. A share of the above expenditure has been apportioned to the ceded areas in the various Provinces in the proportion of the average auditable* charges in the ceded areas to the average auditable charges of the Province.

* By "auditable charges" is meant all charges under the audit of the local Accountant-General both central and provincial except under such heads as 19 to 21 (Debt Services) and 23 audit. We have excluded Debt and Deposit transactions on both sides, as it would have entailed enormous labour to collect statistics for the ceded areas without necessarily improving the accuracy of the calculations.

STATEMENT No. VI.

(See paragraph 45.)

Statement showing the result of the valuation of the Hyderabad ceded areas situated in the Madras Presidency.

Revenue.		Expenditure.					
Head of Account.	Revenue of the ceded areas.	Head of Account.	Expenditure of the ceded areas.	Formula for calculating overhead and general charges debitable to the ceded areas (*vide* Statement No. I).	Amount of overhead and general charges debitable to the ceded areas.	Total expenditure of the ceded areas.	Remarks.
	Rs.		Rs.		Rs.	Rs.	
Central.				**Central.**			
I.—Customs . .	42,50,200	1.—Customs . .	86,900	..	..	86,900	
II.—Taxes on Income .	5,82,200	2.—Taxes on Income .	46,300	7·6 /°°	15,000	61,300	
III.—Salt . . .	12,24,000	3.—Salt . . .	1,47,300	..	..	1,47,300	
Imperial Excises . .	2,71,200	23.—Audit . . .	..	..	99,800	99,800	See paragraph 29.
XXVI.—Miscellaneous Departments.	900	28.—Ecclesiastical .	2,200	..	..	2,200	
		37.—Miscellaneous Departments.	900	..	..	900	
XXXV.—Miscellaneous	3,000	37.—Census . . .	5,500	..	..	5,500	See paragraph 29.
		45.—Superannuation .	..	..	19,100	19,100	See paragraph 29.
Total Central .	63,31,500	Total Central .	2,89,100	..	1,33,900	4,23,000	

STATEMENT No. VI—*contd.*

Statement showing the result of the valuation of the Hyderabad ceded areas situated in the Madras Presidency—*contd.*

Revenue.		Expenditure.					
Head of Account.	Revenue of the ceded areas.	Head of Account.	Expenditure of the ceded areas.	Formula for calculating overhead and general charges debitable to the ceded areas (*vide* Statement No. I).	Amount of overhead and general charges debitable to the ceded areas.	Total expenditure of the ceded areas.	Remarks.
	Rs.		Rs.		Rs.	Rs.	
Provincial.				**Provincial.**			
V.—Land Revenue .	76,39,300	5.—Land Revenue .	3,19,100	·006(r + e)	47,800	3,66,900	Includes charges on account of Survey and Settlement.
VI.—Excise . .	73,20,700	6.—Excise . . .	4,41,300	·028 (r + e)	2,17,300	6,58,600	
VII.—Stamps . .	13,71,800	7.—Stamps . . .	37,000	·0045 (r+e)	6,300	43,300	
VIII.—Forests . .	10,90,800	8.—Forest . .	7,58,100	·05 (r + e)	92,400	8,50,500	
IX.—Registration .	2,00,900	8A.—Forest Capital Outlay.					
XIII.—Irrigation .	13,700						
XIV.—Irrigation .	7,400	9.—Registration . .	1,81,000	·012 (r+e)	4,600	1,85,600	
XVII.—Administration of Justice.	1,09,600	XIII.—Irrigation— Working Expenses	1,40,300	..	..	1,40,300	
XVIII.—Jails . .	1,61,500	14. Interest on works for which capital accounts are kept.	..	..	8,93,600	8,93,600	See paragraph 24.

XIX.—Police . .	80,500	15.—Irrigation . .	4,96,20	..	..	4,96,200	
XXI.—Education .	29,500	22.—General Administration.	29,28,10	·0358 × t.	4,35,400	33,63,500	t = Rs. 1,21,62,200
XXII.—Medical . .	17,700						
XXIII.—Public Health	3,200	24.—Administration of Justice.	6,18,700	6·6%* .	1,06,400	7,25,100	* Based on No. of Civil and Criminal cases in the ceded area to those in the Presidency.
XXIV.—Agriculture .	33,200	25.—Jails . . .	2,97,600†	10·26%† .	11,700	3,09,300	†Based on No. of Criminal cases in the ceded area to those in the Presidency.
XXV.—Industries .	11,000	26.—Police . . .	19,72,900	·1 × e . .	1,97,300	21,70,200	
XXVI.—Miscellaneous Departments.	34,900	27.—Ports and Pilotage	..	·0007 × p	2,800	2,800	
		30.—Scientific Dept. .	..	·007 × p .	27,800	27,800	
XXX.—Civil Works .	35,200	31.—Education . .	18,02,000	·071 × p .	2,81,500	20,83,500	
		32.—Medical . .	3,12,100	·088 × p .	3,48,900	6,61,000	
XXXV.—Miscellaneous	27,200	33.—Public Health .	2,39,400	·016 × p .	64,400	3,03,800	
		34.—Agriculture . .	3,50,600	·26 × e ·017 × p	1,58,600	5,09,200	
		35.—Industries . .	60,800	·49 × e .	29,800	90,600	
Carried over .	1,81,88,100		1,09,55,200		29,26,600	1,38,81,800	

STATEMENT No. VI—*contd.*

Statements howing the result of the valuation of the Hyderabad ceded areas situated in the Madras Presidency—*contd.*

Revenue.		Expenditure.					
Head of Account.	Revenue of the ceded areas.	Head of Account.	Expenditure of the ceded areas.	Formula for calculating overhead and general charges debitable to the ceded areas (*vide* Statement No. I).	Amount of overhead and general charges debitable to the ceded areas.	Total expenditure of the ceded areas.	Remarks.
	Rs.		Rs.		Rs.	Rs.	
Brought forward .	1,81,88,100		1,09,55,200		29,26,600	1,38,81,800	
		37.—Miscellaneous Departments.	1,47,700	·12 × e .	17,700	1,65,400	
		41.—Civil Works . .	16,95,800	·24 × e ·0043 × t	4,07,000 52,300	*21,55,100	*Includes Original Works expenditure of Rs. 4,37,800.
		43.—Famine Relief .	..	..	28,100	28,100	See paragraph 21.
		45.—Superannuation .	..	..	6,91,900	6,91,900	See paragraph 19.
		46.—Stationery and Printing.	..	·0165 × t	2,00,700	2,00,700	
		47.—Miscellaneous .	..	·0055 × t	66,900	66,900	
Total Provincial . .	**1,81,88,100**	**Total Provincial .**	**1,27,98,700**	..	**43,91,200**	**1,71,89,900**	

STATEMENT No. VII.

(See paragraphs 45 and 48.)

List of the irrigation works carried out in the ceded areas of the Madras Presidency, for which capital accounts are kept.

	Original works. Rs.
Kurnool District—	
Kurnool Cuddapah canal, including Chepad, Maidukuru and Ukkapayapalli channels	2,33,87,114
Siddapur Tank	8,04,486
Markapur Tank	1,29,340
Cumbum Tank	86,373
Kochcheruvu Tank	1,35,734
Venkatapuram Tank	3,84,921
Thippayapalam Project	77,664
Cuddapah District—	
Sagileru System	4,64,727
Nagavaram Anicut and supply channel	1,09,890
Vamula Tank	63,757
Talapulavanka Tank	68,824
Bellary District—	
Basavannah channel	4,20,218
Anantapur District—	
Yellanur Tank	2,69,707
Total	2,64,02,755*

*Interest† on this amount, at varying rates according to the period of expenditure, has been calculated and taken into account under the head " 14—Interest on Works for which capital accounts are kept ".

†Rs. 8,93,559.

The following table shows how the above interest figure of Rs. 8,93,559 has been calculated.

Period.	Capital outlay.	Rate of Interest.	Amount of Interest.
	Rs.	Per cent.	Rs.
Prior to 1917-18	2,53,67,405	3·3252	8,43,466
1917-18	1,57,000	3·4730	5,452
1918-19	1,76,000	3·4818	6,127
1919-20	1,35,800	5·9328	8,056
1920-21 to 1923-24	53,955	5·1979	2,806
1924-25	26,088	6·08	1,586
1925-26	89,072	5·20	4,631
1926-27	87,580	5·52	4,834
1927-28	99,361	5·38	5,346
1928-29	1,00,463	5·30	5,324
1929-30	1,10,031	5·39	5,931
Total	2,64,02,755		8,93,559

STATEMENT No. VIII.

(See paragraph 48.)

List of works carried out in the ceded areas of the Madras Presidency for which revenue accounts are kept.

Items.	Name of the work.	Original works.	Remarks.
		Rs.	
	Kurnool District.		
1	Kurnool Cuddapah Canal including Chepad, Maidukuru and Ukkapayapalli channels . .	6,49,195	
2	Siddapur Tank	353	
3	Markapur Tank	4,302	
4	Cumbum Tank	16,962	
5	Kochcheruvu Tank	1,532	
6	Venkatapuram Tank	248	
	Cuddapah District.		
7	Sagileru System	9,676	
8	Vamula Tank	454	
	Anantapur District.		
9	Yellanur Tank	19	
	Total .	6,82,741	
	or	6·82 lakhs.	

As the details year by year of this expenditure were not available, we have calculated interest on the sum of Rs. 6·82 lakhs at 5 per cent. The interest charges come to Rs. 34,100.

STATEMENT No. IX.

(See paragraph 48.)

List of irrigation works carried out in the ceded areas of the Madras Presidency, for which capital and revenue accounts are not kept.

Items.	Name of the work.	Expenditure.	Remarks.
1	2	3	4
		Rs.	
	Kurnool District.		
1	Yerragundapalem tank (extending the existing anicut across the Rallavagu)	39,160	
	Cuddapah District.		
2	Restoration of Vemula Kothapalle tank, Pulivendla taluk	17,825	
3	Restoration of the Lingala tank, Pulivendla taluk	20,200	
4	Restoration of the Aswartha Rao tank of Konarajupalle, Sidhout taluk	7,300	
5	Kopparti large tank (Cuddapah taluk)—Constructing an anicut and excavating a supply channel to the tank	4,470	
6	Restoration of the Nallacheruvu of Surahee, Cuddapah district	12,581	
7	Restoration of the Chintagunta tank, Jammalamadugu taluk	41,400	
8	Improvements to Ponagalur tank supply channel, Rajampet taluk	13,565	
	Bellary District.		
9	Yepral and Koligal tank supply channel—Improvements	18,000	
10	Kampli channel extension	18,460	
11	Improvements to the Roya channel	10,860	
12	Improvements to the Gandiganur tank	14,300	
13	Restoration of the Gundinahalle tank	7,130	
	Anantapur district.		
14	Restoration of the Pinnapalle tank, Tadpatri taluk	41,000	
15	Restoration of the Bhairavasamudram tank, Kalyandrug taluk	23,859	
16	Restoration of the Rolla-Anantapur taluk	23,698	
17	Restoration of Kothakalva near Tadpatri	8,530	
18	Restoring the Kanuppalapad Vanka to divert a supply channel to Ponnapalli tank	41,000	
19	Improvements to the Rayalacheruvu tank	18,125	
	Total	3,81,466*	
	**Deduct* maintenance and repairs	95,000	
	Net Original Works	2,86,466	

*We have ascertained from the Madras Government that this statement includes also some expenditure on maintenance and repairs. As we have charged the average annual maintenance in Statement No. VI, we have taken into account only Rs. 2·86 lakhs in this Statement, which is the expenditure on original works.

The details year by year of this expenditure are not available. We have therefore, calculated interest on this sum of Rs. 2·86 lakhs at a flat rate of 5 per cent per annum, *viz.*, Rs. 14,300.

STATEMENT No. X.

(See paragraph 48.)

Statement of calculations of Interest on Civil works in the ceded areas of the Madras Presidency.

Period.	Buildings and Roads.*		
	Capital outlay.	Rate of interest.	Amount of Interest.
	Rs.	Per cent.	Rs.
Prior to 1917-18	46,08,500	3·3252	1,53,200
1917-18	1,58,700	3·4730	5,500
1918-19	1,74,200	3·4818	6,100
1919-20	1,24,900	5·9328	7,400
1920-21	3,34,100	5·1979	44,500
1921-22	2,60,800		
1922-23	51,600		
1923-24	2,08,700		
1924-25	2,82,300	6·08	17,200
	62,03,800	..	2,33,900
Period not known	10,07,700	5·0	50,400
Total	72,11,500	..	2,84,300

* The outlay on roads taken into account in this statement is in addition to outlay separately incurred in connection with famine and shown in Statement No. XI.

STATEMENT No. XI.

(See paragraphs 43, 45 and 48.)

Statement showing the distribution of the total expenditure on Famine Relief, in the ceded areas in the Madras Presidency.

District.	Year.	Total.	Distribution of total.				Remarks.
			(1) Works expenditure (Other than Roads and Railways).	(2) Roads.	(3) Railways.	(4) Gratuitous Relief.	(5) Miscellaneous expenditure unspecified.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Anantapur .	1854 . .	8,00,000	..	8,00,000	..	..	..	
Do. .	1866 . .	2,25,000*	..	1,62,760	..	62,240	..	*The division of this between "Works" and "Gratuitous Relief" has been estimated.
Do. . .	1876-78 .	20,17,000	..	10,32,000	..	9,85,000	..	
Do. .	1884-85 .	2,80,000	..	..	2,80,000	..	..	
Do. . .	1891-92 .	28,700	9,500	13,945	..	5,255	..	
Do. . .	1896-97 .	9,70,000	..	7,66,000	..	2,04,000	..	
Do. . .	1900 . .	23,621	23,621	..	..	..	..	
Do. . .	1901 . .	706	..	..	..	..	706	
Do. . .	1921-22 .	4,74,238	35,995	3,69,089	..	69,154	..	
Do. . .	1923-24 .	1,70,472	1,28,977	..	..	41,495	..	
	Total .	49,89,737	1,98,093	31,43,794	2,80,000	13,67,144	706	

STATEMENT No. XI—*contd.*

Sta ement showing the distribution of the total expenditure on Famine Relief, in the ceded areas in the Madras Presidency—*contd.*

District.	Year.	Total.	(1) Works Expenditure (Other than Roads and Railways).	Distribution of total. (2) Roads.	(3) Railways.	(4) Gratuitous Relief.	(5) Miscellaneous Expenditure unspecified.	Remarks.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Bellary . .	1854 . .	8,00,000	10,000	7,90,000	..	..	..	
Do. . .	1866 . .	2,25,000†	6,950	1,80,000	..	38,050	..	†The division of this between "Works" and "Gratuitous Relief" has been estimated.
Do. . .	1876-78 .	88,00,000	2,681	68,90,000	..	19,07,319	.	
Do. . .	1884-85 .	2,80,000	..	..	2,80,000	..	..	
Do. . .	1891-92 .	2,01,550	21,550	1,80,000	..	..	..	
Do. . .	1896-97 .	29,00,000	..	26,03,937	..	2,96,063	..	
Do. . .	1901 . .	6,513	..	..	..	..	6,513	
Do. . .	1921-22 .	5,72,211	2,888	4,95,396	..	73,927	..	*N.B.*—Establishment charges have, where necessary, been divided *pro rata* according to the expenditure under "Works" and "Gratuitous Relief."
Do. . .	1923-24 .	51,073	..	51,073	..	..	..	
	Total .	1,38,36,347	44,069	1,11,90,406	2,80,000	23,15,359	6,513	

Cuddapah .	1876-78 .	60,00,000	..	60,00,000	..	..	..	
Do. . .	1891-92 .	1,86,000	..	1,86,000	..	..	..	
Do. .	1896-97 .	14,00,000	..	14,00,000	..	..	..	
Do. .	1900 . .	78,963	56,314	..	..	..	22,649	
Do. .	1901 . .	40,051	36,382	..	..	3,669	..	
	Total .	77,05,014	92,696	75,86,000	..	3,669	22,649	
Kurnool . .	1876-78 .	87,19,720	74,69,720	..	..	12,50,000	..	
Do. .	1891-92 .	4,10,331	4,05,007	..	..	5,324	..	
Do. .	1896-97 .	25,49,315	69,492	21,79,823	..	3,00,000	..	
Do. .	1900 . .	40,497	10,639	..	..	29,858	..	
Do. . .	1921-22 .	59,846	..	50,257	..	9,589	..	
	Totals .	1,17,79,709	79,54,858	22,30,080	..	15,94,771	..	
Chittoor . .	1921-22 .	3,471	..	..	..	..	3,471	
Whole ceded areas	1805-07 .	20,000	20,000	..	..	..	..	
	Grand Totals	3,83,34,278	83,09,716	2,41,50,280	5,60,000	52,80,943	33,339	

STATEMENT No. XII.

(See paragraph 48 and Statement No. XI.)

Statement showing the interest calculated on Famine Relief expenditure in the ceded areas in the Madras Presidency.

	Rs.
Total of Works expenditure excluding railways	3,24,59,996
Less "Irrigation" expenditure already taken into account for interest on Capital outlay	1,48,687
Balance	3,23,11,309

Period during which this was incurred.	Expenditure.	Rate of interest.	Interest.
	Rs.		Rs.
Prior to 1917-18	3,11,77,634	3·3252%	10,36,700
1921-22	9,53,625	5·1979%	58,900
1923-24	1,80,050		
	3,23,11,309	Total	10,95,600
		or roundly.	10·96 lakhs.

STATEMENT No. XIII.

(See Paragraph 49.)

List of irrigation projects in the Ceded districts of the Madras Presidency which were investigated and abandoned.

No.	Name of the Project.	Estimate.	Reasons for abandonment.
	2	3	4
		Rs. in lakhs.	
	BELLARY DISTRICT.		
1	Nellikudiri project	20·96	Investigation was stopped as the reservoir would submerge six villages and rich cultivated lands to the extent of 5,000 acres (G. O. No. 188-I, dated 7th May 1908).
2	Supply channel to Kottur tank.	0·87	Not sufficiently remunerative; also unsuitable as a famine relief work (G. O. No. 393-I., dated the 28th November 1918).
3	Royerkerra tank	0·30	No water available for storage (G. O. No. 346-I., dated 8th November 1911).
4	Kanchamallan a h a l l i tank.	0·67	Return very poor; soil bad and project unsuitable even as a famine relief work (G. O. No. 111-I., dated 13th February 1913).
5	Benikal tank	0·89	Return very poor; soil bad and project unsuitable even as a famine relief work (G. O. No. 225-I., dated 4th May 1915.
	KURNOOL DISTRICT.		
6	Chagalamari Project	0·14	Abandoned as unnecessary (G. O. No. 267-I., dated the 8th July 1912).
7	Velgode Reservoir and K. C. Canal improvements.	48·93	There was no necessity for protective work over the area commanded by the project and there was no likelihood of the ryots paying the water rate required to make the project productive (G. O. No. 889-I., dated the 6th September 1906).
8	Thokapalli project	21·00	Scanty local rainfall and inadequate return. Scheme abandoned (G. O. No. 2040-I., dated the 14th July 1930).
9	Gudempad project	20·40	Insufficient catchment and poor run off. Not worth undertaking even as a protective work—(G. O. No. 2064-I., dated the 16th July 1920).
	CUDDAPAH DISTRICT.		
10	Lower Sagileru project	3·35	Abandoned, as it was not worth carrying out even as a Famine Work as it would not pay working expenses (G. O. No. 956-I., dated the 6th September 1906).

STATEMENT No. XIII—*concld.*

No.	Name of the Project.	Estimates.	Reasons for abandonment.
1	2	3	4
		Rs. in lakhs.	
11	Chennayagiripalli project.	4·30	Abandoned, as the supply was precarious and the project did not fulfil the condition of a productive or protective work. (G. O. No. 95-I, dated the 26th February 1909.)
12	Dorigallu project.	18·65	Abandoned as the project did not satisfy the conditions of a productive, protective or famine work (G. O. No. 252-I, dated the 15th June 1909).
13	Thambalagundi tank	61·56	Abandoned on engineering and financial grounds.
14	Chilamakur tank	1·09	Abandoned as the project was not suitable as a famine work and the return was very poor.
15	Itigundlapad tank	0·49	Abandoned on engineering and financial grounds.
16	Baduguvaripalli tank	..	Abandoned owing to the unsuitability of the site and soil.
17	Pullampet Reservoir Project.	66·30	The surplus water available for storage after meeting the requirements of the irrigation lower down was too poor to warrant any consideration of the project. (G. O. No. 1217-I., dated the 17th April 1929.)
18	Constructing a new tank across the Vameswaram Vanka, Nidugiduvagu near Sidhout.	3·87	The project would have little or no protective value, being entirely dependent on local rainfall. Government directed that no further investigation need be made. (G. O. No. 1754-I, dated the 13th June 1930.)
	ANANTAPUR DISTRICT.		
19	Upper Pennar project	23·84	Anticipated water supply was very precarious. (G. O. No. 535-I., dated 1st December 1915).
20	Ithodu project	3·60	Scheme not productive; unsuitable for famine relief work. (G. O. No. 86-I., dated 28th February 1917.)
21	Nadimamidi scheme (Construction of a reservoir across the Kutala Vanka in the Nadimamidi village).	0·62	Inadequate supply of water and soil unsuitable for n earthen bund. (G. O. No. 578-I., dated 18th February 1930.)

STATEMENT No. XIV.

(See paragraph 49.)

List of irrigation projects in the ceded districts of the Madras Presidency under investigation or consideration.

No.	Name of the Project.	Approximate cost.	Ayacut proposed.	Remarks.
1	2	3	4	5
		Rs.	Acres.	
1	Tungabhadra Project—			
	(*a*) Timmalapuram site.	31·81 Crores.	11,54,890	Two alternative schemes (*a*) and (*b*) have been prepared and they are under the consideration of Government. An expenditure of Rs. 1·35 lakhs has been incurred on the investigation of this project to end of July 1930.
	(*b*) Malappuram site.	20·97 Crores.	10,15,218	
2	Bellary West Canal Project.	89,93,000	58,200	Results of investigation, recorded in G. O. No. 1020-I, dated 11th April 1929, pending report on the investigation of the Tungabhadra project which affects it. An expenditure of Rupees 16,890 has been incurred for the investigation of the project.
3	Belahal-Bhimana Kora tank supply channel.	7,67,500	1,353	Under investigation.
4	Arsekere tank project.	6,80,800	..	Pending with the Executive Engineer.
5	Bhairavanitippa Scheme (Anicut across Chikka Hagari).	..	..	Under investigation. The sufficiency of water supply is being examined.
6	New Channel from the Magari to Naranjagundapalli.	54,800	200	Recommended to Government for the abandonment of the scheme, as the cost of the scheme is too great for the small ayacut proposed for irrigation. C. E. (1) No. 1761/30 C. E. 7 dated 26th August 1930.

STATEMENT No. XIV—*concld.*

No.	Name of the Project.	Approximate cost.	Ayacut proposed.	Remarks.
1	2	3	4	5
		Rs.	Acres.	
7	Constructing a new tank at Kothapalle Settigunta. (Madanapalle Division).	80,800	..	Under investigation.
8	Excavating a channel from the right bank of Penner in Vekavada Village limits. (Madanapalle Division).	1,10,000	500	Estimates under preparation.
9	Excavating a supply channel to Gottur Mala Devorayacheruvu tank, Cuddapah District.	33,200		Under investigation.
10	Restoration of Vemula tank Pulivendla Tk.	23,000	250	Under investigation.
11	Restoration of Kanchalamma tank project.	1,36,600	510	The estimate is under scrutiny in the office of the Chief Engineer (Irrigation).
12	Penner-Kumudavathi Project.	6,34,834	7,868	Ditto.
13	Formation of a tank at Kumaravaripalli at Eduva Nallattur (Kurnool District).	50,400	150	Revenue forecast of the scheme is awaited from the Collector.
14	Podda Dasaripalli Tank Project, Madnapalle Dn.	43,000	..	Executive Engineer was asked to report on the scheme in consultation with the Collector.
15	Kannapalli Project (Bellary Division).	52,000	1,220	Estimate prepared and is under the consideration of the Chief Engineer (Irrigation).

STATEMENT No. XV.

(See paragraph 51).

Statement showing the result of the valuation of the Hyderabad ceded areas situated in the Central Provinces—Sironcha.

Revenue.		Expenditure.					
Head of Account.	Revenue of the ceded area.	Head of Account.	Expenditure of the ceded areas.	Formula for calculating overhead and general charges debitable to the ceded areas. (*Vide* Statement No. II.)	Amount of overhead and general charges debitable to the ceded areas.	Total expenditure of the ceded areas.	Remarks.
	Rs.		Rs.		Rs.	Rs.	
		(i) Central.					
I.—Customs . .	11,500	1.—Customs . .	200	..	..	200	
II.—Taxes on Income .	1,900	2.—Taxes on Income .	200	..	..	200	
III.—Salt . .	5,200	3.—Salt . . .	600	..	..	600	
Imperial Excises .	1,700	23.—Audit . . .	1,100	..	..	1,100	See paragraph 29.
Total Central .	20,300	Total Central .	2,100	..	..	2,100	

STATEMENT No. XV—*contd.*

Statement showing the result of the valuation of the Hyderabad ceded reas situated in the Central Provinces—Sironcha *contd.*

Revenue.		Expenditure.					
Head of Account.	Revenue of the ceded area.	Head of Account.	Expenditure of the ceded areas.	Formula for calculating overhead and general charges debitable to the ceded areas. (*Vide* Statement No. II.)	Amount of overhead and general charges debitable to the ceded areas.	Total expenditure of the ceded areas.	Remarks.
	Rs.	(ii) **Provincial.**	Rs.		Rs.	Rs.	
V.—Land Revenue .	23,438	5.—Land Revenue and 22.—General Administration.	25,300	·0037 (r+e)	200	25,500	
VI.—Excise . .	43,023			·0439 (t) .	4,700	4,700	(*t*)=Rs. 1,0 ,000.
VII.—Stamps . .	2,149	6.—Excise . .	4,700	·06 (r +e)	2,900	7,600	
VIII.—Forest . .	79,916						
IX.—Registration	120	8.—Forest . .	12,800	·03 (r+e)	2,800	15,600	
XVII.—Administration of Justice.	1,615						
XXI.—Education .	458	24.—Administration of Justice.	..	..	6,500	6,500	*2% of the charges of the Province based on statistics of civil and criminal cases.
XXX.—Civil Works .	246						

		25.—Jails and Convict Settlements.	200	·15%†	100	300	†15% of the overhead charges of the Province based on statistics of criminal cases.
		26.—Police	10,700	·117 × e	1,300	12,000	
		31.—Education	16,200	·06 × p	1,500	17,700	
		32.—Medical	3,000	·025 × p	600	3,600	
		33.—Public Health	..	·01 × p	300	300	
		37.—Miscellaneous Departments.	..	·01 × p	300	300	
		41.—Civil Works	34,100	·0111 × t ·046 × e	1,200 1,600	‡ 36,900	‡No expenditure was incurred on original works during 4 years ending 1929-30.
		43.—Famine Relief	..	..	800	800	See paragraph 21.
		45.—Superannuation Allowances and Pensions.	..	..	5,900	5,900	See paragraph 19.
		46.—Stationery and Printing.	..	·014 × t	1,500	1,500	
		47.—Miscellaneous	..	·0229 × t.	2,500	2,500	
		Survey and Settlement	1,000	..	..	1,000	
Total Provincial Revenue or Rs.	1,51,665 1,51,700 roundly.	Total Provincial Expenditure.	1,08,000	..	34,700	1,42,700	

STATEMENT No. XVI.

(See paragraphs 53 to 56.)

Statement showing the calculation of interest on capital outlay in the Sironcha taluka of the Central Provinces.

Year.	Outlay.	Rate of interest.	Amount of Interest.
	Rs.		Rs.
(a) Buildings.			
Prior to 1917-18 . .	43,100	3·3252%	1,433
1918-19 . . .	33,100	3·4818%	1,152
Total .	76,200		2,585 or 2,600 roundly.
(b) Roads.			
Prior to 1917-18 . .	4,35,200	3·3252%	14,471
1920-21 . . .	11,700	5·1979%	608
Total .	4,46,900		15,079 or 15,100 roundly.
(c) Famine Relief Works.			
Prior to 1917-18 . .	2,96,100	3·3252%	9,846
1918-19	700	3·4818%	24
1920-21	5,400	5·1979%	280
Total .	3,02,200		10,150 or 10,200 roundly.
Grand Total Interest .			27,900 roundly.

STATEMENT No. XVII.

(See paragraph 73).

Statement showing the result of the valuation of Berar.

Revenue.		Expenditure.					
Head of Account.	Revenue of the ceded area.	Head of Account.	Expenditure of the ceded areas.	Formula for calculating overhead and general charges debitable to the ceded areas *(vide* Statement No. II).	Amount of overhead and general charges debitable to the ceded areas.	Total expenditure of the ceded areas.	Remarks.
	Rs.		Rs.		Rs.	Rs.	
		(i) Central.					
I.—Customs .	36,04,200	1.—Customs . .	76,700	..	..	76,700	
II.—Taxes on Income	10,29,000	2.—Taxes on Income .	82,500	..	2,00,000*	2,82,500	*Represents 78% of Provincial overhead charges based on percentage of Berar income-tax to that of whole Central Provinces and Berar.
III.—Salt . .	6,23,700	3.—Salt . . .	75,000	..	..	75,000	
Carried forward .	52,56,900	Carried forward .	2 34,200		2,00,000	4,34,200	

STATEMENT No. XVII—*contd.*

Statement showing the result of the valuation of Berar—*contd.*

Revenue.		Expenditure.					
Head of Account.	Revenue of the ceded area.	Head of Account.	Expenditure of the ceded areas.	Formula for calculating overhead and general charges debitable to the ceded areas (*vide* Statement No. II.)	Amount of overhead and general charges debitable to the ceded areas.	Total expenditure of the ceded areas.	Remarks.
	Rs.		Rs.		Rs.	Rs.	
Brought forward .	52,56,900	Brought forward .	2,34,200		2,00,000	4,34,200	
Imperial excises .	2,10,400	23.—Audit . .	..	..	1,46,300	1,46,300	See paragraph 29.
XXVI.—Miscellaneous Departments.	750	28.—Ecclesiastical .	2,000	$\frac{e}{E} \times O$	2,000	4,000	
XXXV.—Miscellaneous	250	37.—Census . . .	6,000	..	..	6,000	See paragraph 29.
		41.—Civil Works . .	1,250	..	..	1,250	
		45.—Superannuation Allowances and Pensions.	..	..	27,100	27,100	See paragraph 29.
		47.—Miscellaneous . .	25,01,250†	..	..	25,01,250	†Includes quit rent paid to H. E. H. the Nizam.
Total Central .	54,68,300	Total Central .	27,44,700	..	3,75,400	31,20,100	

		(ii) Provincial.					
V.—Land Revenue .	1,07,13,500	5.—Land Revenue .	2,79,000	·0037 (r+e)	40,700	3,19,700	
VI.—Excise . .	41,69,250	6.—Excise . .	1,37,000	·06 (r+e)	2,58,400	3,95,400	
VII.—Stamps . .	26,91,500	7.—Stamps . .	55,500	·01 (r + e)	27,500	83,000	
VIII.—Forest . .	13,19,000	8.—Forest . .	6,60,500	·03 (r+e)	60,800	7,67,050	
IX.—Registration .	3,80,750	8-A.—Forest Capital Outlay.	45,750				
XVII.—Administration of Justice.	1,82,000	9.—Registration . .	1,00,250	·04 (r+e)	19,200	1,19,450	
XVIII.—Jails and Convict Settlements.	14,750						
XIX.—Police . .	23,500	22.—General Administration.	27,90,000	·0439 × t .	5,42,700	33,32,700	t=Rs. 1,23,62,750.
XXI.—Education .	2,09,000						
XXII.—Medical .	5,250	24.—Administration of Justice.	8,62,250	43%* .	2,24,000	10,86,250	*Calculated on the statistics of civil and criminal cases.
XXIII.—Public Health	11,750						
XXIV.—Agriculture .	49,000	25.—Jails and Convict Settlements.	1,64,000	33%† .	21,000	1,85,000	†Calculated on the statistics of civil and criminal cases.
XXV.—Industries .	2,000						
XXVI.—Miscellaneous Departments.	23,250	26.—Police . . .	12,63,000	·117 × e .	1,48,000	14,11,000	
XXX.—Civil Works .	85,750	30.—Scientific Departments.	..	·001 × p .	3,100	3,100	
Carried forward .	1,98,80,250	Carried forward .	63,57,250		13,45,400	77,02,650	

STATEMENT No. XVII—(*concld.*).

Statement showing the result of the valuation of Berar—*concld.*

Revenue.		Expenditure.					Remarks.
Head of Account.	Revenue of the ceded area.	Head of Account.	Expenditure of the ceded areas.	Formula for calculating overhead and general charges debitable to the ceded areas (*vide* Statement No. II).	Amount of overhead and general charges debitable to the ceded areas.	Total expenditure of the ceded areas.	
	Rs.		Rs.		Rs.	Rs.	
Brought forward .	1,98,80,250	Brought forward .	63,57,250		13,45,400	77,02,650	
XXXV.—Miscellaneous	1,22,500	31.—Education . .	16,00,250	·06 × p .	1,84,500	17,84,750	
		32.—Medical . .	3,07,250	·025 ×p .	76,900	3,84,150	
		33.—Public Health .	1,50,000	·01 × p .	30,800	1,80,800	
		34.—Agriculture . .	2,64,000	·27 × e ·008 × p	71,300 24,600	3,59,900	
		35.—Industries . .	40,000	1 × e .	40,000	80,000	
		37.—Miscellaneous Departments.	..	·01 × p.	30,800	30,800	
		41.—Civil Works . .	36,05,000	·0111 × t ·046 ×e	1,37,200 1,66,000	39,08,200‡	‡Original Works :— Buildings, Rs. 4,96,100. Roads, Rs. 16,06,200. Other Expenditure, Rs. 17,91,900.

		43.—Famine Relief	..	..	92,300	92,300	See paragraph 21.
		45.—Superannuation, etc.	..	..	6,28,000	6,28,000	See paragraph 19.
		46.—Stationery and Printing.	..	·014 × t	1,73,100	1,73,100	
		47.—Miscellaneous	(a) 2,05,000	..	..	2,05,000	(a) As we have obtained figures of actual expenditure it is unnecessary to follow the expedient described in paragraph 18.
		Survey and Settlement	39,000	..	..	39,000	
Total Provincial	2,00,02,750	Total Provincial	1,25,67,750		30,00,900	1,55,68,650	

STATEMENT No. XVIII.

(See paragraphs 68—72).

Statement showing the capital outlay on Buildings, Roads and Famine Relief works in Berar.

Item.	Capital expenditure.
	Rs.
1. Buildings	1,28,19,000*
2. Roads	1,09,32,100*
3. Famine Relief works	1,24,82,400
Total .	3,62,33,500

* These figures exclude capital outlay incurred during the period 1926-27 to 1929-30 as the average of such expenditure has been taken into account with the ordinary average expenditure of Berar, *vide* entry against '41—Civil Works' in Statement No. XVII.

STATEMENT No. XIX.

(See paragraph 19.)

Statement illustrating the calculations of Pensionary liability of the ceded areas, by different methods.

	Rs.
I.—Ceded areas in the Madras Presidency.	
(i) Average actual pension charges disbursed in the ceded areas	2,92,452
(ii) Liability calculated with reference to the number of officers and their pay, and the expenditure on pay of establishments in the ceded areas, on the basis of rates prescribed for calculating pension contributions	7,77,000
(iii) Proportion of the net total pension expenditure of the Presidency allocated to the ceded areas on the basis of total cost of administration of the ceded areas, to total cost of administration of the Presidency excluding heads which, *prima facie*, do not include charges on establishments	6,91,900
II.—Berar leased territory.	
(i) Average actual pension charges disbursed in the ceded areas	3,15,000
(ii) Liability calculated with reference to the number of officers and their pay, and the expenditure on pay of establishments in the ceded areas, on the basis of rates prescribed for calculating pension contributions	5,81,267
(iii) Proportion of the net total pension expenditure of the Presidency allocated to the ceded areas on the basis of total cost of administration of the ceded areas to total cost of administration of the Presidency excluding heads which, *prima facie*, do not include charges on establishments	6,28,000
III.—Ceded areas in the Central Provinces—Sironcha.	
(i) Average actual pension charges disbursed in the ceded areas	*Nil.*
(ii) Liability calculated with reference to the number of officers and their pay, and the expenditure on pay of establishments in the ceded areas on the basis of rates prescribed for calculating pension contributions	23,760*
(iii) Proportion of the net total pension expenditure of the Province allocated to the ceded areas on the basis of total cost of administration of the ceded areas to total cost of administration of the Presidency excluding heads which, *prima facie*, do not include charges on establishments	5,900

*This figure was calculated on the information furnished by the Government of the Central Provinces. This took into account *inter alia* the entire liability on account of 3 officers of the All-India Services for the Sironcha taluka. It is obvious that the figure is an over-estimate as it includes full charges on account of officers who are concerned with the administration of other areas besides Sironcha taluka. The figure calculated under (iii) would be nearer the mark.

The comparatively small difference between the figures arrived at by methods (ii) and (iii) in the case of large ceded areas, *e.g.*, I and III, justifies, in our opinion, our action in adopting method (iii) in all cases. The defect of method (ii) is that it does not take into account the receipts in Aid of Superannuation under the head "XXXIII" on the one hand, nor the share of pensionary liability on account of officers and establishments included in "Provincial Overheads". In any case owing to the impracticability of applying method (ii) to very small ceded areas, as illustrated in the Sironcha case, we have adopted method (iii) in all cases, *vide* paragraph 19 of our Report.

STATEMENT No. XX.

(See paragraphs 83, 89, 90 and 99.)

Statement showing the result of the valuation of the Sangli Cessions in the Dharwar and Belgaum Districts of Bombay.

Revenue.				Expenditure.							
Heads of Account.	Dharwar villages.	Belgaum villages.	Total revenue.	Heads of Account.	Dharwar villages.	Belgaum villages.	Total expenditure excluding overhead charges.	Formulæ for calculating Provincial overhead and general charges, *vide* Statement No. III.	Share of Provincial overhead charges and general items of expenditure.	Total expenditure.	Remarks.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(1) Central.				**(1) Central.**							
I.—Customs (*b*) .	17,700	5,700	23,400	1.—Customs (*b*) .	400	100	500	...	...	500	(*a*) The Belgaum revenue figure repesents net revenue.
II.—Taxes on Income.	3,100	(*a*) 800	3,900	2.—Taxes on Income .	300	(*a*)	300	...	...	300	(*b*) Indirect sources of income and expenditure, *vide* paragraph 11.
III.—Salt (*b*) .	7,600	1,900	9,500	3.—Salt (*b*) . .	900	200	1,100	...	...	1,100	
Imperial Excises (*b*).	2,600	600	3,200	23.—Audit . . .	...	...	...	...	2,600	2,600	See paragraph 29.
				37.—Census . .	...	...	...	...	200	200	See paragraph 29.
Total Central Revenue.	31,000	9,000	0,000	Total Central Expenditure.	1,600	300	1,900	...	2,800	4,700	

STATEMENT No. XX—*contd.*

Statement showing the result of valuation of the Sangli Cessions in the Dharwar and Belgaum Districts of Bombay —*contd.*

Revenue.				Expenditure.							Remarks.
Heads of Account.	Dharwar villages.	Belgaum villages.	Total revenue.	Heads of Account.	Dharwar villages.	Belgaum villages.	Total expenditure excluding overhead charges.	Formulæ for calculating Provincial overhead and general charges, *vide* Statement No. III.	Share of Provincial overhead charges and general items of expenditure.	Total expenditure.	
(ii) Provincial.	Rs.	Rs.	Rs.	**(ii) Provincial.**	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
V.—Land Revenue	(*c*)1,77,600	(*c*)37,200	2,14,800	5.—Land Revenue .	(*g*) 3,800	(*h*) 10,900	14,700	·004 (r+e)	900	15,600	
VI.—Excise . .	(*c*)18,300	(*c*)8,900	27,200	6.—Excise . .	(*g*) 200	(*j*) 700	900	·029 (r+e)	800	1,700	
VII.—Stamps . .	(*c*)10,700	(*d*)4,500	15,200	7.—Stamps . .	(*c*) 400	(*d*) 100	500	·003 (r+e)	...	500	
VIII.—Forest . .	(*c*)5,700	(*c*)1,400	7 100	8.—Forest . .	(*g*) 2,100	(*j*) 300	2,400	·02 (r+e)	200	2,600	
IX.—Registration .	(*c*)3,900	(*d*)700	4,600	9.—Registration .	(*g*) 2,100	(*j*) 400	2,500	·025 (r+e)	200	2,700	
XIII.— XIV.— Irrigation .	(*f*)	(*f*)	...	15.—Irrigation . .	2,900	200	3,100	..	...	3,100	See paragraphs 84 and 92.
				22.—General Administration.	(*d*) 41,000	(*i*)	41,000	·053×t	9,800	50,800	t=1,89,100.
XVII.—Administration of Justice.	(*d*)1,300	(*d*)400	1,700	24.—Administration of Justice.	(*d*) 8,300	(*d*) 2,700	10,900	·097×p	4,600	15,500	
XVIII.—Jails and Convict Settlements.	(*d*)500	(*d*)100	600	25.—Jails and Convict Settlements.	(*d*) 6,500	(*d*) 1,600	8,100	·0046×p	200	8,300	
XXI.—Education .	(*d*)2,700	(*d*)200	2,900	26.—Police . .	(*d*) 17,600	(*j*) 5,900	23,500	·17×c	4,000	27,500	p=47,100 roundly.
XXII.—Medical .	(*d*)500	...	500	30.—Scientific Departments.	...	...	...	·004×p	200	200	
XXIV.—Agriculture .	(*c*)700	...	700								

XXIII.—Public Health	(*d*)500	...	500	31.—Education . .	(*d*) 40,000	(*f*) 7,600	47,600	{·13×p ·09×p}	4,600	52,200	·09 ×p has been taken for Dharwar *vide* note against 31—Education in Statement No. III.	
				32.—Medical . .	(*d*) 3,500	(*d*) 800	4,300	·13×p	6,100	10,400		
				33.—Public Health .	(*d*) 1,100	(*f*) 200	1,300	·04×p	1,900	3,200		
				34.—Agriculture .	(*e*) 9,000	(*f*) 300	9,200	{·35×e ·08×p}	3,200 3,800	16,200		
				35.—Industries . .	...	...	...	·004×p	200	200		
				37.—Miscellaneous Departments.	...	...	...	·02×p	900	900		
				41.—Civil Works .	(*k*) 20,300	(*m*) 1,900	22,200	{·0044×t ·3×e}	800 6,700	29,700		
				43.—Famine Relief .	...	...	...	...	2,400	2,400	See paragraph 21.	
				45.—Superannuation Allowances and Pensions.	...	...	...	...	8,000	8,000	See paragraph 19.	
				46.—Stationery and Printing.	...	...	...	·0139×t	2,600	2,600	See paragraph 18.	
				47.—Miscellaneous .	...	...	...	·0161×t	3,000	3,000	See paragraph 18.	
Total Provincial Revenue	2,22,400	53,400	2,75,800	Total Provincial Expenditure.	1,58,700	33,500	1,92,200	...	65,100	2,57,300		

(*c*) represents actual revenue or expenditure.
(*d*) represents proportion of district revenue or expenditure based on population.
(*e*) represents proportion of district revenue and expenditure based on land revenue in the case of Agriculture and Veterinary and on population in the case of Co-operative societies.
(*f*) No separate revenue—it has apparently merged in that of V—Land Revenue.
(*g*) represents proportion of district expenditure based on revenue derived from the ceded area.
(*h*) includes proportionate share of district expenditure under 22—General Administration.
(*i*) included under 5—Land Revenue [see note (*h*)].
(*j*) Collector's estimate based on expenditure of the Taluka.
(*k*) Maintenance of roads Rs. 17,800 and buildings Rs. 200. Grants-in-aid to local bodies Rs. 2,300.
(*m*) Maintenance of roads Rs. 1,100 *plus* grants-in-aid to local bodies Rs. 800.

STATEMENT No. XXI.

(See paragraphs 85, 86, 94, 95 and 99.)

Statement showing the past outlay in the Sangli ceded areas on Buildings and Roads and Famine Relief.

Year.	Outlay.	Rate of Interest.	Amount of Interest.
	Rs.	Per cent.	Rs.
I.—Ceded areas in Dharwar—			
(*a*) Buildings—			
Prior to 1917-18 . . .	17,200*	3·3252	600
(*b*) Roads—			
Period not known . . .	3,05,000†	5	15,300
II.—Ceded areas in Belgaum—			
(*a*) Roads—			
Prior to 1917-18 . .	8,660‡	3·3252	300
(*b*) Famine Relief Works—			
Prior to 1917-18 . . .	6,400	3·3252	200

*Represents outlay on Rest and Store House, Narayanpur, and District Bungalows at Trimalkop and Tadas.

†Represents outlay on 29 miles of metalled road and 3 miles of unmetalled road. Cost estimated at Rs. 10,000 and Rs. 5,000 per mile respectively.

‡Represents outlay on 2½ miles of the Belgaum-Korkop Road.

STATEMENT No. XXII.

(See paragraph 145.)

Ahmedabad District.

Statement showing figures of average revenue of the Ahmedabad District as furnished by the local officers and the Accountant-General, Bombay and as finally adopted by the Committee.

Major Head of Accounts.	Departmental figures.	Accountant General's figures.	Figures adopted by the Committee.	Remarks.
(a) Central.	Rs.	Rs.	Rs.	
II.—Taxes on Income . .	22,06,900	16,57,900	22,06,900	See explanation (a)
(b) Provincial.				
V.—Land Revenue . .	16,86,900	20,72,400	16,86,900	Ditto (b)
VI.—Excise . . .	17,43,500	17,39,400	17,43,500	Ditto (g)
VII.—Stamps . . .	6,38,600	6,53,600	6,38,600	Ditto (g)
IX.—Registration . .	59,000	58,600	59,000	Ditto (g)
IXA.—Schedule taxes . .	35,400	35,700	35,400	Ditto (g)
XIII.—Irrigation . .	12,200	39,700	12,200	Ditto (c)
XIV.— Do. .				
XVII.—Administration of Justice.	97,900	1,04,500	97,900	Ditto (g)
XVIII.—Jails and Convict Settlements.	9,300	1,14,300	52,100	Ditto (d)
XIX.—Police . . .	20,100	16,500	20,100	Ditto (g)
XXI.—Education . . .	1,07,100	1,14,600	1,07,100	Ditto (g)
XXII.—Medical . . .	33,400	42,000	33,400	Ditto (g)
XXIII.—Public Health .	...	19,600	19,600	Ditto (e)
XXIV.—Agriculture . .	9,900	9,000	9,900	Ditto (g)
Co-operative . .	400	400	400	
Veterinary . .	...	...	...	
XXV.—Industries . .	*Nil*	...	...	
XXVI.—Miscellaneous Departments.	26,600	25,600	26,600	Ditto (g)
XXX.—Civil Works . .	13,100	66,500	13,100	Ditto (f)
XXXV.—Miscellaneous . .	3,900	7,200	3,900	Ditto (g)

EXPLANATIONS.

N.B.—The Accountant General's figures are the average of the three years, 1927-28, 1928-29 and 1929-30 booked in the Ahmedabad Treasury, while the Departmental officers' figures take into account generally the average of 5 years, namely

1926-27 to 1930-31. This would account for the minor variations and, as the Departmental officers' figures range over a wider period and have been worked out with reference to considerations stated in Chapter II of our Report, we have generally accepted them. In the case of larger discrepancies the final figures adopted by us are the result of further examination in consultation with the Accountant General, Bombay and the District Officers. The reasons for adopting our figures have been stated wherever necessary.

(*a*) *II —Taxes on Income.*—The discrepancy between the Accountant General's and the Departmental officers' figure is due to the former overlooking super-tax which amounts approximately to Rs. 5·06 lakhs. The Accountant General has since accepted the Departmental figure, which we have also adopted.

(*b*) *V.—Land Revenue.*—The Departmental figure is correct. The discrepancy between the Accountant General's and the Departmental figures is due mainly to an adjustment made by the Accountant General in the years 1927-28 and 1929-30 of Rs. 5·91 lakhs on account of "Assessment less quit-rent" by *per contra* debit to 22-General Administration of the same amount, *vide* explanatory note under '22-General Administration'. We are right in taking departmental figure as we have consistently taken the same figure under "22-General Administration".

(*c*) *XIII and XIV.—Irrigation.*—Neither the Accountant General nor the District Officers have been able to reconcile the discrepancy. We have tentatively adopted the Departmental figure.

(*d*) *XVIII.—Jails.*—The large discrepancy is due to the Departmental figures being the estimated revenue on account of prisoners from the Ahmedabad District, while the Accountant General's figure is the entire revenue credited in Ahmedabad Treasury under the head 'Jails' in Ahmedabad District. Judging from the figures of revenue and expenditure under Jails in this District compared with some other Districts, we are inclined to think that the treasury figures cannot be accepted as representing the revenue and expenditure of the District alone, as there is a large Central Jail in the District to which prisoners from other districts in Gujerat are transferred. We have, therefore, independently worked out a proportion of the whole Presidency expenditure on a population basis in the case of Kaira, Ahmedabad and Panch Mahals. The average cost of Jail administration in the Bombay Presidency, excluding overhead charges, is Rs. 12 per hundred of population and on this basis, the charge debitable to the Ahmedabad District proper would be Rs. 1·07 lakhs out of a total expenditure of Rs. 2·34 lakhs actually incurred in the District. We have taken this figure, *viz.*, Rs. 1·07 lakhs on the expenditure side of our account. On the revenue side, instead of the Accountant General's figure of Rs. 1·14 lakhs, we have taken $1 \cdot 07/2 \cdot 34 \times 1 \cdot 14$ lakhs = ·521 lakhs or Rs. 52,000.

(*e*) *XXIII.—Public Health.*—The Departmental Officer could give no figure as he took receipts from local bodies etcetera in deduction of expenditure. The Accountant General's figures have therefore, been taken both under revenue and expenditure sides subject to the change indicated on the expenditure side.

(*f*) *XXX.—Civil Works.*—Neither the Accountant General nor the District Officers have been able to reconcile the discrepancy. We have tentatively adopted the Departmental figure.

(*g*) The discrepancy is small and easily explained by the fact that the Accountant General's figures are the average of three years, while the Departmental figures are the average of five years.

STATEMENT No. XXIII.

(See paragraph 145.)

Ahmedabad District.

Statement showing figures of average expenditure of the Ahmedabad District as furnished by the local officers and the Accountant General, Bombay, and as adopted by the Committee.

Heads of Account.	Departmental officers' figure.	Accountant General's figure.	Figure adopted by the Committee.	Remarks.	
	Rs.	Rs.	Rs.		
(a) Central.					
2.—Taxes on Income . .	1,06,100	1,10,500	1,06,100	See explanation	(l)
(b) Provincial.					
5.—Land Revenue . .	1,17,100	1,10,500	1,17,100	Ditto	(l)
6.—Excise	89,300	3,200	89,300	Ditto	(a)
7.—Stamps	23,300	9,400	23,300	Ditto	(b)
9.—Registration . . .	29,600	31,200	29,600	Ditto	(l)
9A.—Scheduled Taxes . .	1,300	1,200	1,300	Ditto	(l)
XIII-Irrigation for which Capital and Revenue accounts are kept—working expenses	87,200	...	87,200	Ditto	(c)
14.—Interest	...	...	66,400	Ditto	(k)
15.—Irrigation . . .	12,700	16,900	12,700	Ditto	(l)
22.—General Administration .	3,86,100	9,05,100	3,86,100	Ditto	(d)
24.—Administration of Justice	3,08,700	3,31,000	3,08,700	Ditto	
25.—Jails and convict settlements.	42,300	2,33,600	1,06,900	Ditto	(e)
26.—Police . . .	8,11,600	7,49,200	8,11,600	Ditto	(l)
31.—Education . . .	12,27,900	12,28,400	12,27,900	Ditto	(l)
32.—Medical . . .	2,74,700	2,62,200	1,70,900	Ditto	(m)
33.—Public Health . .	18,800	90,300	75,300	Ditto	(f)
34.—Agriculture . . .	35,800	60,800	35,800	Ditto	(g)
Co-operative . .	7,300	7,600	7,300	Ditto	(l)
Veterinary . . .	16,500	12,700	16,500	Ditto	(l)
35.—Industries . . .	...	...	...		
37.—Miscellaneous Department.	60,700	60,900	60,700	Ditto	(h)
41.—Civil Works . . .	4,62,200	1,81,100	4,41,300	Ditto	(i)
47.—Miscellaneous . .	19,100	17,000	19,100	Ditto	(h)

Explanations.

N.B.—The Accountant General's figures are the average of the three years, namely, 1927-28, 1928-29 and 1929-30 booked in the Ahmedabad Treasury, while the Departmental officer's figures take into account generally the average of 5 years, namely, 1926-27 to 1930-31. This would account for minor variations and, as the Departmental officers' figures range over a wider period and have been worked out with reference to the considerations stated in Chapter II of our Report, we have generally accepted them. In the case of larger discrepancies the final figures adopted by us are the result of further examination in consultation with the Accountant General, Bombay, and the District Officers. The reasons for adopting our figures have been stated wherever necessary.

(a) *6—Excise.*—The large discrepancy between Departmental and Accountant General's figures is due to the Accountant General's figures not including payments by cheques drawn on salt treasury. The departmental figures have been rightly accepted.

(*b*) *7—Stamps.*—The discrepancy is due to refunds being taken on the expenditure side by the Departmental officer, but on the receipt side by the Accountant General. As we have accepted departmental figures on the receipt side, we have consistently accepted the departmental figures on the expenditure side.

(*c*) The expenditure of Rs. 87,200 shown by the Departmental Officers is on account of Irrigation Works in charge of P. W. D. officers. The Accountant General gave no figure initially but has accepted the Departmental officer's explanation.

(*d*) *22—General Administration.*—The large discrepancy of Rs. 5·2 lakhs is due partly to the explanation given under 'V—Land Revenue' see footnote (*b*) in Statement No. XXII and partly to the fact that about Rs. 1 lakh on account of the Pay and Allowances of the Commissioner, Northern Division, and his establishment whose bills are paid at Ahmedabad Treasury are included in the Accountant General's figures. After allowing for these and the fact that the departmental figures are for five years, the latter figures are reconcilable with the Accountant General's, and have been rightly taken.

(*e*) *25—Jails and Convict Settlements.*—The very wide discrepancy of about Rs. 1·9 lakhs between the departmental and the Accountant General's figures is due to the fact that the Jail Department authorities have taken the estimated figure instead of the actual expenditure on prisoners in Ahmedabad District in order to allow for prisoners transferred from other districts. Taking account of the entire Presidency expenditure excluding overhead charges, Rs. 12 per hundred persons is the average expenditure on Jails in the Bombay Presidency. Applying this to Ahmedabad District we have charged Rs. 1·069 lakhs ignoring both the departmental and the Accountant General's figures. See also explanatory note (*d*) in the Revenue Statement No. XXII.

(*f*) *33—Public Health.*—The Accountant General and the Departmental officers have been unable to reconcile the considerable difference, some of which is due to the departmental officers deducting revenue from expenditure. We have adopted the Accountant General's figure after making a lump deduction of Rs. 15,000 on account of the Assistant Director in Ahmedabad who works for more than one District and who figures separately in our overhead charges.

(*g*) *34—Agriculture.*—The discrepancy under 34—Agriculture is mainly due to the fact that Accountant General's figure includes also charges on account of officers (*e.g.*, Divisional Superintendent of Agriculture, Northern Division), who control three Districts in Gujerat. We are satisfied that the departmental figures have been arrived at after taking due account of all factors and the benefit received by the District from the Department irrespective of amounts drawn from Ahmedabad Treasury.

(*h*) *37—Miscellaneous Departments and 47—Miscellaneous.*—As we have been able to get the actual figures of expenditure under the heads, we have adopted them, departing from the general procedure stated in paragraph 18 of the Report under these heads.

(*i*) *41—Civil Works.*—The very wide discrepancy between the Accountant General's and the Departmental officers' figures is evidently due to the fact that the Accountant General's figure represents disbursements at Ahmedabad Treasury on account of officers and establishments, while the Departmental officer's figure includes also works expenditure incurred by means of cheques. In any case as the expenditure on establishments and tools and plant together with other Presidency and circle overhead charges, is being dealt with by us under the general heading 'overhead charges,' we have taken only the expenditure on "original works" and repairs under the head "Buildings and roads," into account in our statement. These figures have been actually supplied to us in detail for the various years with which we are concerned. We have also taken into account the average annual amount of grants-in-aid to local bodies.

(*k*) *14—Interest.*—We have charged under this, the interest on up-to-date outlay on Irrigation works for which Capital and Revenue accounts are kept.

(*l*) The discrepancies are comparatively minor and accounted for by the fact that the Accountant Genera 's figures are based on three years' averages, while the 'Departmental's' are on five years.

(*m*) *32—Medical.*—The discrepancy between the departmental officer's figure and the Accountant General's figure is small and we have taken the former as our basis—*vide* (1). As, however, the departmental officer's figure includes a sum of about Rs. 1 lakh on account of 'Medical School' and 'Mental Hospital' which constitute items of Provincial overhead charges (*vide* Statement III) we have excluded that amount from the departmental officer's figures for the district.

STATEMENT No. XXIV.

(See paragraph 144.)

Statement showing the figures of Revenue of the Kaira and Panch Mahals Districts as furnished by the Accountant-General, Bombay, and the Local Officers and the figures adopted by the Committee for each District.

Heads of Accounts.	Accountant General's figures for both the districts.	Local Officers' or Departmental figures.			Figures adopted by the Committee.			Remarks
		Kaira.	Panch Mahals.	Total of 3 and 4.	Kaira.	Panch Mahals.	Total of 6 and 7.	
1	2	3	4	5	6	7	8	9
(a) Provincial.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
V.—Land Revenue .	32,37,757	18,23,620	4,82,827	23,06,447	18,23,600	4,82,800	23,06,400	See explanation (*a*).
VI.—Excise . .	9,64,463	5,87,575	3,42,218	9,29,793	6,10,700	3,53,800	9,64,500	Ditto (*b*).
VII.—Stamps .	4,25,640	3,13,833	1,17,981	4,31,814	3,09,200	1,16,400	4,25,600	Ditto (*c*).
VIII.—Forest . .	2,96,236	...	2,69,800	2,69,800	...	2,96,200	2,96,200	Ditto (*d*).
IX.—Registration .	62,425	50,124	12,982	63,106	50,100	13,000	63,100	Ditto (*e*).
XIII.—Irrigation .	31,674	26,225	6,759	32,984	26,200	6,800	33,000	Ditto (*f*).
XIV.—Irrigation								
XVII.—Administration of Justice .	81,886	52,421	30,465	82,886	52,400	30,500	82,900	Ditto (*e*).
XVIII.—Jails and Convict Settlements .	3,436	451	2,888	3,339	20,700	10,900	31,600	Ditto (*m*)

STATEMENT No. XXIV—*contd.*

Heads of Accounts.	Accountant General's figures for both the districts.	Local Officers' or Departmental figures.			Figures adopted by the Committee.			Remarks.	
		Kaira.	Panch Mahals.	Total of 3 and 4.	Kaira.	Panch Mahals.	Total of 6 and 7.		
1	2		4	5	6	7	8	9	
(*a*) **Provincial**—*contd.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
XIX.—Police . .	6,383	5,909	4,477	10,386	4,200	2,100	6,300	See explanation	(*g*).
XXI.—Education	29,399	17,035	12,498	29,533	17,000	12,500	29,500	Ditto	(*e*).
XXII.—Medical . . .	23,737	20,309	3,293	23,602	20,300	3,300	23,600	Ditto	(*e*).
XXIII.—Public Health .	16,087	...	...	15,971	12,400	3,600	16,000	Ditto	(*h*).
XXIV.—Agriculture .	3,568	1,678	3,955	5,633	1,700	4,000	5,700	Ditto	(*e*).
Co-operative .	278	298	134	432	300	100	400	Ditto	(*e*).
Veterinary .	...	...	...	...	...	...	...		
XXVI.—Miscellaneous Departments .	2,150	1,627	602	2,229	1,600	600	2,200	Ditto	(*e*).
XXX.—Civil Works .	92,482	28,311	58,065	86,376	30,300	62,100	92,400	Ditto	(*b*).
XXXV.—Miscellaneous .	3,194	6,906	21,874	28,780	2,100	1,100	3,200	Ditto	(*k*).
(*b*) **Central.**									
II.—Taxes on Income .	1,40,419	56,415	70,942	1,27,357	62,400	78,000	1,40,400	Ditto	(*l*).

N. B.—The discrepancies between cols. (2) and (5) and the reasons for adopting figures in (6) to (8) are explained overleaf.

EXPLANATIONS.

(*a*) Under " V-Land Revenue " the local officer's figures have been taken as these represent the actual revenue realised in the District. The Accountant General's figure includes a sum of some Rs. 9 lakhs on account of a book adjustment of " alienated " land revenue which is shown by him on the credit, or revenue side under "V-Land Revenue" and on the debit, or expenditure side under " 22-General Administration." It is on this account also that there is a difference of some Rs. 9 lakhs between the expenditure figure shown by the Accountant General under " 22-General Administration " and the figure of the local officer.

(*b*) In the absence of satisfactory explanation for the difference, the Accountant General's figure has been taken and divided between the Districts of Kaira and Panch Mahals in the proportion of the local officer's figures of revenue for each district.

(*c*) Under " VII-Stamps " we have taken the Accountant General's figure as the local officer's figure did not take into account " refunds ". The Accountant General's figure has been distributed in the proportion of the local officer's figures for the districts, *viz.*, 314 : 118.

(*d*) There is no forest revenue in Kaira District. In this case we rounded the Accountant General's figure and took Rs. 2,96,200 for the Panch Mahals district in the absence of any explanations for the difference betweeen the Accountant General's figure and that of the local officer.

(*e*) The difference being immaterial, we have decided to take the distributed figures of the local officer.

(*f*) Under ' Irrigation ' revenue the difference being small, we have adopted the local officer's figures as distributed by him after rounding them.

(*g*) In the absence of satisfactory explanation for the difference, we have divided the Accountant General's figure between the two Districts on the basis of population.

(*h*) The figures in columns (2) and (5) are the latest revised figures reported by the Accountant General. The difference between the two is immaterial and we have taken the round figure of 16,000 and divided it in the proportion of the expenditure under the corresponding head.

(*k*) As the local officer's figures included certain recoveries to meet *per contra* credit on account of local funds, the Accountant General's figure was adopted and divided between the two Districts on population basis.

(*l*) As the Accountant General's figure has since been accepted by the Collector as correct, this has been adopted and divided in the proportion of the local officer's figures.

(*m*) In the case of XVIII-Jails we have given credit for a share of the Presidency revenue on the basis of population. The actual revenue accruing from Jails in the Kaira and Panch Mahals Districts or the expenditure therein is not a good guide, as prisoners are transferred from one jail to another.

STATEMENT No. XXV.

(See paragraph 144.)

Statement showing the figures of expenditure of the Kaira and Panch Mahals Districts as furnished by the Accountant-General, Bombay, and the Local Officers and the figures adopted by the Committee for each District.

Expenditure.

Heads of Accounts.	Accountant General's figures for both the districts.	Local Officers' or Departmental figures.			Figures adopted by the Committee.			Remarks.
		Kaira.	Panch Mahals.	Total.	Kaira.	Panch Mahals.	Total.	
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(a) Provincial.								
5.—Land Revenue	2,07,185	1,45,372	49,882	1,95,254	1,49,000	50,900	1,99,900	See explanation (*a*).
6.—Excise	2,93,878	75,111	79,608	1,54,719	1,86,000	1,08,000	2,94,000	Ditto (*b*).
7.—Stamps	7,546	5,429	1,737	7,166	5,400	1,700	7,,100	Ditto (*c*).
8.—Forest	89,963	...	87,556	87,556	...	89,000	89,000	Ditto (*d*)
8. A.—Forest	564	...	114	114	...	500	500	
9.—Registration	34,871	28,087	6,202	34,289	28,100	6,200	34,300	Ditto (*e*)

XIII—Irrigation Working expenses—	...	...	...	...	22,400	...	22,400	Ditto	(e).
14.—Interest . .	...	...	...	...	29,000	..	29,000	Ditto	(f).
15.—Irrigation . .	6,687	8,892	27	8,919	41,300	28,100	69,400	Ditto	(g)
22.—General Administration.	16,82,261	5,03,480	2,09,090	7,12,570	5,30,500	2,20,100	7,50,600	Ditto	(h).
24.—Administration of Justice.	2,31,860	1,95,388	25,643	2,21,031	1,54,600	77,300	2,31,900	Ditto	(i).
25.—Jails and Convict Settlement.	22,028	10,325	10,512	20,837	85,300	45,000	1,30,300	Ditto	(j).
26 —Police . . .	7,08,859	4,77,617	3,32,203	8,09,820	4,72,500	2,36,300	7,08,800	Ditto	(k).
31.—Education . .	10,10,829	6,92,908	2,95,281	9,88,189	7,07,600	3,03,200	10,10,800	Ditto	(l).
32.—Medical . .	85,828	50,334	35,715	86,049	50,300	35,700	86,000	Ditto	(c).
33.—Public Health .	95,614	...	...	95,127	73,000	22,600	95,600	Ditto	(m).
34.—Agriculture . .	37,756	...	...	36,630	30,200	7,600	37,800	Ditto	(n).
Co-operative .	21,338	...	..	20,944	14,200	7,100	21,300	Ditto	(o).
Veterinary . .	12,454	...	...	12,284	8,300	4,200	12,500	Ditto	(p).
37.—Miscellaneous .	767	71	1,036	1,107	500	300	800	Ditto	(q).
41.—Civil Works . .	1,88,960	...	...	1,89,069*	2,68,700	1,32,500	4,01,200	Ditto	(r).
47.—Miscellaneous .	16,610	17,087	8,239	25,326	11,100	5,500	16,600	Ditto	(s).
(b) Central.									
2.—Taxes on Income .	21,045	21,151	13,800	34,951	21,000	13,800	34,800	Ditto	(t)
28.—Ecclesiastical .	24	245	..	245	200	...	200	Ditto	(u).

* This figure has not been divided by the local authorities.

See explanations overleaf.

Explanations.

(*a*) This takes into account also expenditure under the head " Land Records". Under " Land Revenue " the Accountant General's figure shows an *excess* of Rs. 21,390 while under Land Records his figure shows a *deficit* of Rs. 9,459. As the differences are probably due to adjustments between Land Revenue and Land Records we have added to the Collector's figures, the net excess in the Accountant General's figure divided between the two districts proportionately.

(*b*) Both the districts have a combined Excise officer and following the distribution of the revenue figure we have divided the Accountant General's expenditure figure between the two districts in the proportion of revenue of the districts under this head, *i. e.*, 611 : 354.

(*c*) The difference between the figures of the Accountant General and those of the local officer being small we have adopted the distributed figures of the local officer.

(*d*) This expenditure relates only to the Panch Mahals District. The difference is not large and as in the case of revenue we have taken a round figure.

(*e*) *XIII—Irrigation-working expenses.*—Our figure represents the average annual expenditure on maintenance and repairs in respect of irrigation works for which capital accounts are kept plus 23 per cent. for establishment, etc., charges. This is based on separate details furnished by the local officer.

(*f*) *14-Interest.*—Represents interests on capital outlay on Irrigation works for which capital accounts are kept, details of which were separately furnished by the local officers.

(*g*) *15-Irrigation.*—We have ignored both the Accountant General's and the local officer's figures in the absence of any explanation of the discrepancy, and calculated, from the separate details furnished to us, the average expenditure on maintenance and repairs of Irrigation works for which neither capital nor revenue accounts are kept, plus 23 per cent. for establishment, etc., charges.

(*h*) See remarks regarding the revenue head V-Land Revenue ; after excluding the sum of Rs. 9 lakhs roundly, representing adjustment on account of ' alienated " land revenue , from the Accountant General's figure the latter's figure still showed an unexplained excess over the local officer's figure, of some Rs. 38,000. As the Departmental figures were reported to exclude fund and other deductions, which should not have been excluded for our purposes, we have added this excess to the District figure in the proportion of the local officer's figure under " 22-General Administration " for each district.

(*i*) Under " 24-Administration of Justice " the local officers' figure for the Kaira District is eight times more than that of the Panch Mahals District. We presume that this is due to some of the courts in the Kaira District functioning for the Panch Mahals, and have accordingly decided that it would be fairer to divide the combined expenditure of the two districts on a population basis, *i.e.*, roughly 2·1. We have adopted the Accountant General's figure for the purpose of division, as apparently the Departmental figure excludes some fund or other deductions.

(*j*) In the case of 25-Jails we have dealt with the Kaira and Panch Mahals District expenditure in the same way as in the case of the Ahmedabad district, see relevant note in statement No. XXIII.

(*k*) We have been unable to elicit any satisfactory explanation for the large discrepancy under the head " 26-Police "; we have accordingly , adopted the Accountant General's figure and divided it proportionately between the two districts on the basis of population.

(*l*) The Accountant General has verified his figure and reports it to be correct. We have accordingly divided it in the proportion of the local officer's distribution.

(*m*) The figures are the latest reported by the Accountant General. In this case the loca officer has given no separate figures for the two districts. We have taken the Accountant General's figure as the local officer's figure is net, *i.e.*, after excluding deductions from pay on account of provident fund, etc. From this we have deducted the average of certain grants-in-aid to the Kapadvanj Municipality Rs. 27,900) which affects Kaira only and divided the balance, *viz.*, Rs. 67,700 between the two districts on a population basis ; the average of the grants-in-aid, *viz.*, Rs. 27,900 being added to the Kaira share.

(*n*) In this case no separate figures were furnished for the two Districts. The Accountant General's figure has been divided between the two Districts in the proportion of the land revenue of the two districts.

(*o*) The Accountant General's figures have been adopted as the local officer's figure is net, *i.e.*, after excluding contributions to Provident Fund, etc. The Accountant General's figure has been divided between the two districts in the proportion of the population, *i.e.*, 2 : 1.

(*p*) The Accountant General's figure which has been verified and found to be correct, has been divided between the two districts on population basis.

(*q*) The figures of the Accountant General have been verified and are correct. The distribution of the local officer's figures has not been followed in this case as it does not *prima facie* appear to be correct. We have taken the Accountant General's figure and apportioned it on the basis of population.

(*r*) *41-Civil Works.*—Our figures represent average expenditure on "original works" and repairs under the head "Buildings and Roads" which we have taken from the figures actually supplied to us in detail for the various years, and we have ignored the Accountant General's and local officer's figures, as they apparently take into account only cost of establishments but no works outlay. We have also added average annual expenditure on Grants-in-aid under 41—Civil Works.

(*s*) The differences in this case have not been reconciled ; the Accountant General's figure has therefore been adopted and divided between the two districts in the proportion of the local officer's figures.

(*t*) The Accountant General's figure represents the cost of Income Tax department in the Kaira District alone, no expenditure being incurred from the Kaira Treasury for the Panch Mahals District. The latter District, for Income Tax purposes, is in the combined charge of the one Income Tax Officer at Broach. Separate figures have, therefore, been obtainable for the two Districts.

(*u*) This applies only to the Kaira District.

STATEMENT No. XXVI.

(See paragraph 146.)

Statement of average revenue of 20 villages of Napad Tappa in the Kaira District of Bombay.

Heads of Account.	District figures as adopted by the Committee, *vide* Statement, No. XXIV.	Basis of apportionment.	Amount.	Remarks.
	Rs.		Rs.	
	(a) Central.			
I.—Customs .	...	Computed.	13,900	
II.—Taxes on Income.	62,400	...	*	*No actual revenue reported.
III.—Salt . .	...	Computed.	6,400	
Imperial Excises	...	„	2,100	
	(b) Provincial.			
V.—Land Revenue	18,23,600	Actuals	62,300	
VI.—Excise . .	6,10,700	Population (4·4%)	26,900	
VII.—Stamps .	3,09,200	„	13,600	
IX.—Registration .	50,100	„	2,200	
XIII.—Irrigation .	26,200	Area (3·1%)	800	
XIV.— ' Do. .				
XVII.—Administration of Justice.	52,400	Population (4·4%)	2,300	
XVIII.—Jails and Convict Settlements.	20,700	„	900	
XIX.—Police .	4,200	„	200	
XXI.—Education .	17,000	„	700	
XXII.—Medical .	20,300	„	900	
XXIII.—Public Health.	12,400	„	500	
XXIV.—Agriculture.	1,700	Area (3·1%)	100	
Co-operative .	300	Population (4·4%)	...	
XXVI.—Miscellaneous Departments.	1,600	„	100	†No actuals reported. Proportion of district revenue cannot be taken on any suitable basis.
XXX.—Civil Works	30,300	„	†	
XXXV.—Miscellaneous.	2,100	„	100	

STATEMENT No. XXVII.

(See paragraph 146.)

Statement of average expenditure of 20 villages of Napad Tappa in the Kaira District of Bombay.

Heads of Account.	District figures as adopted by the Committee, *vide* statement No. XXV.	Basis of apportionment.	Amount.	Remarks.
	Rs.	(*a*) **Central.**	Rs.	
1.—Customs	...	Computed.	300	
2.—Income Tax	21,000	...	*	*As we are giving no credit for revenue, *vide* statement No. XXVI, no expenditure is being charged under 2—Taxes on Income.
3.—Salt	...	Computed.	800	
28.—Ecclesiastical	200	...	...	
		(*b*) **Provincial.**		
5.—Land Revenue	1,49,000	Actuals.	7,600	
6.—Excise	1,86,000	Population (4·4%)	8,200	
7.—Stamps	5,400	,,	200	
9.—Registration	28,100	,,	1,200	
XIII.—Irrigation—Working Expenses.	22,400	Area (3·1%)	700	
14.—Interest	29,000	,,	900	
15.—Irrigation	41,300	,,	1,300	
22.—General Administration.	5,30,500	Population (4·4%)	23,300	
24.—Administration of Justice.	1,54,600	,,	6,800	
25.—Jails and Convict Settlements.	85,300	,,	3,800	
26.—Police	4,72,500	,,	20,800	
31.—Education	7,07,600	,,	31,100	
32.—Medical	50,300	,,	2,200	
33.—Public Health	73,000	,,	3,200	
34.—Agriculture	30,200	Land Revenue (3·4%)	1,000	
Co-operative	14,200	Population (4·4%)	600	
Veterinary	8,300	,,	400	
37.—Miscellaneous Departments.	500	,,	...	
41.—Civil Works	2,68,700	...	10,100†	†Represents proportion, based on population of average annual expenditure on roads in the Kaira District (*vide* Statement No. XLIV) and of grants-in-aid to local bodies. There are no Government buildings as far as we are aware.
47.—Miscellaneous	11,100	Population (4·4%)	500	
Survey Settlement	2,200	Land Revenue.	100	

STATEMENT No. XXVIII.

(See paragraph 146.)

Statement of average revenue of the six "Gaekwar's Daskroi" villages in the Kaira District of Bombay.

Head of Account.	District figures as adopted by the Committee, *vide* Statement No. XXIV.	Basis of apportionment.	Amount.	Remarks.
	Rs.		Rs.	
		(*a*) **Central.**		
I.—Customs .	...	Compute	1,600	
II.—Taxes on Income.	62,400	...	*...	*No actual revenue reported.
III.—Salt . .	...	Computed.	1,200	
Imperial Excises .	...		400	
		(*b*) **Provincial.**		
V.—Land Revenue.	18,23,600	Actuals.	20,000	
VI.—Excise .	6,10,700	Population (·8%)	4,900	
VII.—Stamps .	3,09,200	,,	2,500	
IX.—Registration.	·50,100	,,	400	
XIII.—Irrigation .	26,200	Area (1·4%)	400	
XIV.—Irrigation .				
XVII.—Administration of Justice.	52,400	Population (·8%)	400	
XVIII.—Jails and Convict Settlements.	20,700	,,	200	
XIX.—Police .	4,200	,,	...	
XXI.—Education .	17,000	,,	100	
XXII.—Medical .	20,300	,,	200	
XXIII.—Public Health.	12,400	,,	100	
XXIV.—Agriculture	1,700	Area (1·4%)	...	
Co-operative .	300	Population (·8%)	...	
XXVI.—Miscellaneous Departments.	1,600	,,	...	
XXX.—Civil Works	30,300	...	†...	†No actual revenue reported.
XXXV.—Miscellaneous.	2,100	Population (·8%)	...	

STATEMENT No. XXIX.

(See paragraph 146.)

Statement of average expenditure of the 6 "Gaekwar's Daskroi" villages in the Kaira District of Bombay.

Heads of Account.	District figures as adopted by the Committee, *vide* statement No. XXV.	Basis of apportionment.	Amount.	Remarks.
	Rs.		Rs.	
		(*a*) **Central.**		
1.—Customs	...	Computed	...	
2.—Taxes on Income	21,000	...	...	As we are giving no credit for revenue, *vide* Statement No. XXVIII, no expenditure is being charged under 2-Taxes on Income.
3.—Salt	...	Computed	200	
28.—Ecclesiastical	200	...	...	
		(*b*) **Provincial.**		
5.—Land Revenue	1,49,000	Actuals	1,600	
6.—Excise	1,86,000	Population (0·8%)	1,500	
7.—Stamps	5,400	,,	...	
9.—Registration	28,100	,,	200	
XIII.—Irrigation—Working Expenses.	22,400	Area (1·4%)	300	
14.—Interest	29,000	Area (1·4%)	400	
15.—Irrigation.	41,300	Area (1·4%)	600	
22.—General Administration.	5,30,500	Population (·8%)	4,200	
24.—Administration of Justice.	1,54,600	,,	1,200	
25.—Jails and Convict Settlements.	85,300	,,	700	
26.—Police	4,72,500	,,	3,800	
31.—Education.	7,07,600	,,	5,700	
32.—Medical	50,300	,,	400	
33.—Public Health	73,000	,,	600	
34.—Agriculture	30,200	Land Revenue (1·1%).	300	
Co-operative	14,200	Population (·8%)	100	
Veterinary	8,300	,,	100	
37.—Miscellaneous Departments.	500	,,	...	
41.—Civil Works	2,68,700	...	1,800*	*Represents proportion based on population of average annual expenditure on roads in the Kaira District (*vide* Statement No. XLIV) and of grants-in-aid to local bodies.
47.—Miscellaneous	11,100	Population (·8%)	100	

STATEMENT No. XXX.

(See paragraphs 146 and 147.)

Consolidated Statement showing the calculation of the revenue and expenditure of the ceded territories in the Kaira District.

I.—REVENUE.						II.—EXPENDITURE.					
Head of Account.	Revenue of Kaira District as adopted by the Committee, *vide* Statement No. XXIV.	Deduct revenues of non-ceded areas.			Net revenue of Kaira ceded area.	Head of Account.	Expenditure of Kaira District as adopted by the Committee, *vide* Statement No. XXV.	Deduct expenditure of non-ceded areas.			Net expenditure of the Kaira ceded areas.
		Napad Tappa, *vide* Statement No. XXVI.	Gaekwar's Daskroi villages, *vide* Statement No. XXVIII.	Total deduction.				Napad Tappa, *vide* Statement No. XXVII.	Gaekwar's Daskroi villages, *vide* Statement No. XXIX.	Total Deductions.	
(i) Central.						(i) **Central.**	(*a*)				
						1.—Customs . . .	21,700	300	...	300	21,400
	(*a*)					2.—Taxes on Income .	21,000	...	...	...	21,000
I.—Customs . .	10,62,700	13,900	1,600	15,500	10,47,200		(*a*)				
II.—Taxes on Income	62,400	...	...	...	62,400	3.—Salt . . .	17,400	800	200	1,000	16,400
	(*a*)					28.—Ecclesiastical . .	200	...	...	...	200
III.—Salt . .	1,44,200	6,400	1,200	7,600	1,36,600		(*b*)				
Imperial Excises .	48,700	2,100	400	2,500	46,200	41.—Civil Works .	7,100	...	..	...	7,100
Total .	13,18,000	22,400	3,200	25,600	12,92,400	Total .	67,400	1,100	200	1,300	66,100

(ii) Provincial.						(ii) Provincial.					
V.—Land Revenue	18,23,600	62,300	20,000	82,300	17,41,300	5.—Land Revenue	1,49,000	7,600	1,600	9,200	1,39,800
VI.—Excise	6,10,700	26,900	4,900	31,800	5,78,900	6.—Excise	1,86,000	8,200	1,500	9,700	1,76,300
VII.—Stamps	3,09,200	13,600	2,500	16,100	2,93,100	7.—Stamps	5,400	200	...	200	5,200
IX.—Registration	50,100	2,200	400	2,600	47,500	9.—Registration	28,100	1,200	200	1,400	26,700
XIII.—Irrigation XIV.—Irrigation	26,200	800	400	1,200	25,000	XIII.—Irrigation—Working Expenses.	(d) 22,400	700	300	1,000	21,400
XVII.—Administration of Justice.	52,400	2,300	400	2,700	49,700	14.—Interest	(c) 29,000	900	400	1,300	27,700
XVIII.—Jails and Convict Settlements	20,700	900	200	1,000	19,600	15.—Irrigation	(e) 41,300	1,300	600	1,900	39,400
XIX.—Police	4,200	200	..	200	4,000	22.—General Administration.	5,30,500	23,300	4,200	27,500	5,03,000
XXI.—Education	17,000	700	100	800	16,200	24.—Administration of Justice.	1,54,600	6,800	1,200	8,000	1,46,600
XXII.—Medical	20,300	900	200	1,100	19,200	25.—Jails and Convict Settlements.	85,300	3,800	700	4,500	80,800
XXIII.—Public Health	12,400	500	100	600	11,800	26.—Police	4,72,500	20,800	3,800	24,600	4,47,900
XXIV.—Agriculture	1,700	100	...	100	1,600	31.—Education	7,07,600	31,100	5,700	36,800	6,70,800
Co-operative	300	...	...	...	300	32.—Medical	50,300	2,200	400	2,600	47,700
XXVI.—Miscellaneous Departments.	1,600	100	...	100	1,500	33.—Public Health	73,000	3,200	600	3,800	69,200
						34.—Agriculture	30,200	1,000	300	1,300	28,900
						Co-operative Societies	14,200	600	100	700	13,500
						Veterinary	8,300	400	100	500	7,800
						37.—Miscellaneous Departments	500	...	...	...	500

Explanations.

(a) Represents "indirect" revenue and expenditure calculated for the Kaira District—see para. 11.
(b) See statement XLV.
(c) Represents interest on outlay on Irrigation works in the Kaira District for which capital accounts are kept, *vide* statement No. XLII.
(d) Represents average annual expenditure on maintenance and repairs in respect of Irrigation works for which capital accounts are kept (Rs. 18,200) *plus* 3 per cent. for establishment, etc., charges.
(e) Represents average annual expenditure on maintenance and repairs in respect of Irrigation works for which no capital or revenue accounts are kept (Rs. 33,600) *plus* 23 per cent. for establishment, etc., charges.

STATEMENT No. XXX—*contd.*

I.—REVENUE.						II.—EXPENDITURE.					
Head of Account.	Revenue of Kaira District as adopted by the Committee, *vide* Statement No. XXIV.	Deduct revenues of non ceded areas.			Net revenue of Kaira ceded area.	Head of Account.	Expenditure of Kaira District as adopted by the Committee, *vide* Statement No. XXV.	Deduct expenditure of non-ceded areas.			Net expenditure of the Kaira ceded areas.
		Napad Tappa, *vide* Statement No. XXVI.	Gaekwar's Daskroi villages, *vide* Statement No. XXVIII.	Total deduction.				Napad Tappa, *vide* Statement No. XXVII.	Gaekwar's Daskroi villages, *vide* Statement No. XXIX.	Total Deductions.	
XXX.—Civil Works .	30,300	...	...	...	30,300		(*f*)				
						41.—Civil Works . .	2,68,700	10,100	1,800	11,900	2,56,800
XXXV.—Miscellaneous .	2,100	100	...	101	2,000	47.—Miscellaneous .	11,100	500	100	600	10,500
							(*g*)				
						Survey and Settlement .	2,200	100	...	100	2,100
Total .	29,82,800	1,11,600	29,200	1,40,800	28,42,000	Total .	28,70,200	1,24,000	23,600	1,47,600	27,22,600

Explanations.

(*f*) Represents :—

	Original works.	Maintenance and repairs.	
Buildings	Rs. 18,400	Rs.	20,500
Roads	Rs. 24,200	Rs.	1,53,100
Total .	Rs. 42,600	Rs.	1,73,600

plus Rs. 52,500 on account of grants-in-aid to local bodies.
Grand Total Rs. 2,68,700.

(*g*) Represents proportion of cost of revision settlement divided by 30 years, the normal period covered by a settlement.

STATEMENT No. XXXI.

(*See paragraph 146.*)

Statement showing average revenue of half the North and South Daskroi Taluka and Ahmedabad City.

Head of account.	Average annual revenue.	Remarks.
	Rs.	
(a) **Central.**		
I.—Customs	16,83,800*	Except where otherwise stated the figures adopted by us are Departmental figures which were calculated generally according to the principles enunciated by us in Chapter II; special explanatory remarks have been added where necessary.
II.—Taxes on Income	10,68,600	
III.—Salt	42,000*	
Imperial Excises—		
Petrol	9,300*	
Kerosene	4,900*	
(b) **Provincial.**		
V.—Land Revenue	2,42,900	*Computed by the Committee.
VI.—Excise	7,93,500	
VII.—Stamps	2,54,200	
IX.—Registration	18,100	
IX-A.—Scheduled Taxes	17,700	
XIII.—Irrigation	2,700	
XIV.— Do.		
XVII.—Administration of Justice	24,530	
XVIII.—Jails and Convict Settlements	12,400	(1) District figure has been apportioned on the population basis.
XIX.—Police	5,000	
XXI—Education	53,600	
XXII.—Medical	8,400	
XXIII.—Public Health	4,100	
XXIV.—Agriculture	600	
Co-operative	400	
Veterinary	...	
XXVI.—Miscellaneous Departments	13,300	
XXX.—Civil Works	3,100	
XXXV.—Miscellaneous	1,800	

STATEMENT No. XXXII.

(See paragraph 146.)

Statement showing the average expenditure on account of half of the North and South Daskroi Taluka and Ahmedabad City.

Head of Account.	Average annual Expenditure.	Remarks.
	Rs.	
(a) Central.		
1.—Customs	34,400*	Except where otherwise stated the figures adopted by us are those furnished by the departmental officers which were calculated generally on the principles laid down by us in Chapter II. Special explanatory remarks have been given where necessary.
2.—Taxes on Income . . .	34,300	
3.—Salt	5,000*	* Computed cost of collection.
(b) Provincial.		
5.—Land Revenue . . .	29,300	
6.—Excise	15,900	
7.—Stamps	10,300	
9.—Registration . . .	4,900	
9-A.—Scheduled Taxes . .	600	
XIII—Irrigation—Working expenses	14,300	
14.—Interest	11,800	
15.—Irrigation . .	1,200	

Statement showing the average expenditure on account of half of the North and South Daskroi Taluka and Ahmedabad City—*concld.*

Head of Account.	Average annual Expenditure.	Remarks.
	Rs.	
22.—General Administration .	96,500	
24.—Administration of Justice .	77,200	
25.—Jails and Convict Settlements	24,800	(1) The expenditure of the entire Presidency under this head excluding Provincial overhead charges has been apportioned on the population basis.
26.—Police	3,09,200	
31.—Education	3,43,500	
32.—Medical	27,800	
33.—Public Health . . .	16,600	(2) We have made a lump deduction from the Accountant General's figure for the district on account of the Assistant Director of Public Health and apportioned the balance on the population basis *vide* (*f*) in Statement No. XXIII.
34.—Agriculture . . .	17,800	
Co-operative . . .	3,300	
Veterinary	6,100	
35.—Industries	...	
37.—Miscellaneous . .	15,200	
41.—Civil Works . . .	1,40,100	(3) Average cost of repairs and renewals on buildings and roads is Rs. 59,300 and the average cost of original works Rs. 68,700 *vide* (*i*) in Statement No. XXIII. Balance represents grants-in-aid to local bodies.
47.—Miscellaneous . . .	4,600	
Survey and Settlement . .	900	(4) The average cost of last two Settlements of half the Daskroi taluka has been divided by 60 to arrive at the average annual expenditure (*vide* para 20).

STATEMENT No. XXXIII.

(See paragraph 146.)

Statement showing average revenue of Gogha Mahal.

Head of Account.	Average annual revenue.	Remarks.
	Rs.	
(a) Central.		
I.—Customs	13,400*	Except where otherwise stated the figures adopted by us are those furnished by the departmental officers which were calculated generally on the principles laid down by us in Chapter II. Special explanatory remarks have been added, where necessary as footnotes.
II.—Taxes on income	2,100	
III.—Salt—	6,200*	
Imperial Excises—		
Petrol	1,400*	
Kerosene	700*	
(b) Provincial.		
V.—Land Revenue	44,500	
VI.—Excise	18,900	
VII.—Stamps	2,900	
VIII.—Forest	...	
IX.—Registration	300	
XIII.—Irrigation	...	
XIV.— Do.	...	
XVII.—Administration of Justice	3,300	
XVIII.—Jails and Convict Settlement	1,800(1)	
XIX.—Police	700	
XXI.—Education	...	
XXII.—Medical	1,100	
XXIII.—Public Health	600(2)	
XXIV.—Agriculture	...	
Co-operative	...	
Veterinary	...	
XXV.—Industries	...	
XXVI.—Miscellaneous Departments	...	
XXX.—Civil Works	100	
XXXV.—Miscellaneous	...	

*Computed by the Committee.

(1) District figure allocated on population basis.

(2) District figure allocated on population basis.

STATEMENT No. XXXIV.

(*See paragraph 146.*)

Statement showing average expenditure of Gogha Mahal.

Head of Account.	Average annual expenditure.	Remarks.
(*a*) **Central.**	Rs.	
1.—Customs	300*	Except where otherwise stated, the figures adopted by us are those furnished by the departmental officers and were calculated generally according to the principles laid down by us in Chapter II. Special explanatory remarks have been added, where necessary as foot notes.
2.—Taxes on Income	400	
3.—Salt	800*	
(*b*) **Provincial.**		
5.—Land Revenue	3,100	
6.—Excise	1,200	
7.—Stamps	...	
9.—Registration	1,200	
XIII.—Irrigation—		
Working expenses	800	
14.—Interest	...	
15.—Irrigation	...	
22.—General Administration	9,100	
24.—Administration of Justice	10,300	
25.—Jails and Convict Settlements	(1) 3,700	
26.—Police	12,500	
31.—Education	22,900	
32.—Medical	6,300	
33.—Public Health	(2) 2,400	
34.—Agriculture	1,200	
Co-operative	200	
Veterinary	700	
35.—Industries	...	
37.—Miscellaneous Departments	2,000	
41.—Civil Works	(3) 43,400	
47.—Miscellaneous	...	
Survey and Settlement	(4) 200	

* Computed cost of collection.

(1) Represents proportion of the expenditure of the whole Presidency excluding Provincial overhead charges—*vide* (*e*) in Statement No. XXIII.

(2) District expenditure apportioned on population basis—*vide* (*f*) in Statement No. XXIII.

(3) Includes the expenditure of Dhandhuka Taluka also. Average of Maintenance and repairs Rs. 29,500. Average of original works Rs. 7,000, *plus* grants-in-aid to local bodies.

(4) This includes the share of Dhandhuka Taluka also. The cost of last two settlements of the two talukas has been divided by 60 to arrive at the average annual cost. (See paragraph 20.)

STATEMENT No. XXXV.

(See paragraph 146.)

Statement showing average revenue of Dhandhuka Taluka after excluding Dhandla village.

Head of Account.	Average annual revenue.	Remarks.
	Rs.	
(a) Central.		
I.—Customs	40,600*	Except where otherwise stated, the figures adopted by us are those furnished by the departmental officers and worked out generally on the principles enunciated by us in Chapter II. Special explanatory remarks have been added, where necessary, as footnotes.
II.—Taxes on Income	6,300	
III.—Salt	17,700*	
Imperial Excises—		
Petrol	4,000*	
Kerosene	2,100*	
(b) Provincial		
V.—Land Revenue	1,90,900	
VI. Excise	45,200	
VII.—Stamps	24 400	
IX.—Registration	5,600	
XIII—Irrigation XIV.—Irrigation	...	
XVII.—Administration of Justice	9,800	
XVIII.—Jails and Convict Settlements	(1) 5,200	
XIX.—Police	2,000	
XXI.—Education	...	
XXII.—Medical	3,800	
XXIII.—Public Health	(1) 1,800	
XXIV.—Agriculture	100	
Co-operative	...	
Veterinary	...	
XXV.—Industries	...	
XXVI.—Miscellaneous Departments	...	
XXX.—Civil Works	400	
XXXV.—Miscellaneous	300	

*Computed by the Committee.

(1) Proportion of the revenue of the district allocated on population basis.

STATEMENT No. XXXVI.

(*See paragraph 146.*)

Statement showing average expenditure of Dhandhuka Taluka after excluding Dhandla village.

Head of Account.	Average annual expenditure.	Remarks.
	Rs.	
(a) Central.		
1.—Customs	800*	Except where otherwise stated, the figures adopted by us are those furnished by the departmental officers and worked out generally on the principles explained in Chapter II. Special explanatory remarks have been added, where necessary.
2.—Taxes of Income	1,300	
3.—Salt	2,100*	
(b) Provincial.		
5.—Land Revenue	16,200	
6.—Excise	6,100	
7.—Stamps	500	
9.—Registration	3,400	
XIII.—Irrigation—		
Working expenses	2,400	
14.—Interest	...	
15.—Irrigation	...	
22.—General Administration	28,000	
24.—Administration of Justice	30,800	
25.—Jails and Convict Settlements	(1) 10,500	
26.—Police	37,500	
31.—Education	77,700	
32.—Medical	19,400	
33.—Public Health	(2) 7,000	
34.—Agriculture	3,500	
Co-operative	400	
Veterinary	2,900	
35.—Industries	...	
37.—Miscellaneous Departments	6,100	
41.—Civil Works	(3)	
47.—Miscellaneous	2,500	

* Computed cost of collection.

(1) Presidency expenditure apportioned on population basis *vide* (*e*) in statement No. XXIII.

(2) District expenditure apportioned on population basis *vide* (*f*) in statement No. XXIII.

(3) Included in the expenditure of Gogha *vide* Statement XXXIV.

STATEMENT No. XXXVII.

(See paragraph 146.)

Statement showing average revenue of the three Gaekwar's Daskroi villages in Sanand Taluka (Tajpur, Sonathal and Soila).

Head of Account.	Ahmedabad District figures.	Basis of apportionment.	Share of the villages.	Remarks.
(a) **Central.**				
I.—Customs . .	...	Computed.	400	
III.—Salt .	...	Ditto	300	
Imperial Excises	...	Ditto	100	
(b) **Provincial.**				
V.— Land Revenue .	16,86,900	Actuals.	7,700	*Actual Revenue of Soila and Sonathal. The revenue of Tajpur was estimated at 1/3rd of the revenue of 3 villages, Chenpur, Limbadia and Tajpur.
VI.—Excise .	17,43,500	Population 0·2 per cent. of the District.	3,500	
VII.—Stamps . .	6,38,600	Ditto.	1,300	
IX.—Registration .	59,000	Ditto.	100	
XVII.—Administration of Justice.	900	Ditto.	200	
XIX.—Police . .	20,100	Ditto.	...	

STATEMENT No. XXXVIII.

(See paragraph 146.)

Statement showing average expenditure of the three Gaekwar's Daskroi villages in Sanand Taluka (Tajpur, Sonathal and Soila).

Head of Account.	Ahmedabad District figures.	Basis of apportionment.	Share of the villages.	Remarks.
(a) Central.				
1.—Customs	...	...	...	
3.—Salt	...	...	...	
(b) Provincial.				
5.—Land Revenue	1,17,100	Proportion of revenue. 45 per cent.	500	
6.—Excise	89,300	Population 0·2 per cent.	200	
7.—Stamps	23,300	Ditto.	...	
9.—Registration	29,600	Ditto.	100	
22.—General Administration.	3,86,100	Ditto.	800	
24.—Administration of Justice.	3,98,700	Ditto.	600	
25.—Jails and Convict Settlements.	...	Ditto.	*200	*Presidency expenditure distributed on population basis Rs. 12 per 100 of population.
26.—Police	8,11,600	Ditto.	1,600	
31.—Education	12,27,900	Ditto.	2,500	
32.—Medical	2,13,800	Ditto.	400	
33.—Public Health	75,300	Ditto.	100	
41.—Civil Works	...	...	* 100	*Share of Government grants-in-aid to local bodies apportioned on population basis.

STATEMENT

(*See para*

Consolidated statement showing the calculation of Revenue and

I.—Revenue.

Head of Account.	Revenue of Ahmedabad District as adopted by the Committee *vide* Statement No. XXII.	Deductions on account of non-ceded areas.					Net Revenues of Ahmedabad ceded area.
		Gogha *vide* Statement No. XXXIII.	Dhandhuka *vide* Statement No. XXXV.	Daskroi and city Ahmedabad *vide* Statement No. XXXI.	3 Daskroi villages in Sanand *vide* Statement No. XXXVII.	Total Deductions.	
				(i) Central.			
I.—Customs	40,09,100	12,400	40,600	16,83,800	400	17,38,200	22,70,900
II.—Taxes on Income	22,06,900	2,100	6,300	10,68,600	...	10,77,000	11,29,900
III.—Salt	1,80,600	6,200	17,700	42,000	300	66,200	1,14,400
Imperial Excises—							
Petrol	40,100	1,400	4,000	9,300	...	14,700	25,400
Kerosene	20,900	700	2,100	4,900	100	7,800	13,100
Total	64,57,600	23,800	70,700	28,08,600	800	29,03,900	35,53,700
				(ii) Provincial.			
V.—Land Revenue	16,86,900	44,500	1,90,900	2,42,900	7,700	4,86,000	12,00,900
VI.—Excise	17,43,500	18,900	45,200	7,93,500	3,500	8,61,100	8,82,400
VII.—Stamps	6,38,600	2,900	24,400	2,54,200	1,300	2,82,800	3,55,800
IX.—Registration	59,000	300	5,600	18,100	100	24,100	34,900
IX-A.—Scheduled Taxes	35,400	..	...	17,700	...	17,700	17,700
XIII.—Irrigation	12,200	...	...	2,700	...	2,700	9,500
XIV.— Do.							
XVII.—Administration of Justice.	97,900	3,300	9,800	24,500	200	37,800	60,100
XVIII.—Jails and Convict Settlements.	52,100	1,800	5,200	12,400	...	19,400	32,700
XIX.—Police	20,100	700	2,000	5,000	...	7,700	12,400
XXI.—Education	1,07,100	...	...	53,600	...	53,600	53,500
XXII.—Medical	33,400	1,100	3,300	8,400	...	12,800	20,600
XXIII.—Public Health	19,600	600	1,800	4,100	...	6,500	13,100
XXIV.—Agriculture	9,900	...	100	600	...	700	9,200
Co-operative	400	...	...	400	..	400	...
Veterinary	...	...	...	...	...	...	...
XXVI.—Miscellaneous Departments.	26,600	...	...	13,300	...	13,300	13,300
XXX.—Civil Works	13,100	100	400	3,100	...	3,600	9,500
XXXV.—Miscellaneous	3,900		300	1,800	...	2,100	1,800
Total	45,59,700	74,200	2,89,000	14,56,300	12,800	18,32,300	27,27,400

No. XXXIX.

graphs 146 and 147).

Expenditure of the ceded territories in the Ahmedabad District.

II.—Expenditure.

Head of Account.	Expenditure of Ahmedabad District as adopted by the Committee *vide* Statement No. XXIII.	Deductions on account of non-ceded area.					Net Expenditure of Ahmedabad ceded area.
		Gogha *vide* Statement No. XXXIV.	Dhandhuka *vide* Statement No. XXXVI.	½ Daskroi and Ahmedabad city *vide* Statement No. XXXII.	3 Gaekwar's Paskroi villages in Sanand *vide* Statement No. XXXVIII.	Total Deductions.	
			(i) Central.				
1. Customs	81,900	300	800	34,400	...	35,500	46,400
2. Taxes on Income	1,06,100	400	1,300	34,300	...	36,000	70,100
3. Salt	2,1700	800	2,100	5,000	...	7,900	13,800
Total	2,09,700	1,500	4,200	73,700	...	79,400	1,30,300
			(ii) Provincial				
5. Land Revenue	1,17,100	3,100	16,200	29,300	500	49,100	68,000
6. Excise	89,300	1,200	6,100	15,900	200	23,400	65,900
7. Stamps	23,300	...	500	10,300	...	10,800	12,500
9. Registration	29,600	1,200	3,400	4,900	100	9,600	20,000
9-A. Scheduled Taxes	1,300	...	...	600	...	600	700
XIII.—Irrigation Working expenses.	87,200	800	2,400	14,300	..	17,500	69,700
14. Interest	66,400	...	...	11,800	...	11,800	54,600
15. Irrigation	12,700	...	...	1,200	..	1,200	11,500
22. General Admn.	3,86,100	9,100	28,000	96,500	800	1,34,400	2,51,700
24. Admn. of Justice	3,08,700	10,300	30,800	77,200	600	1,18,900	1,89,800
25. Jails and Convict Settlements.	1,06,900	3,700	10,500	24,800	200	39,200	67,700
26. Police	8,11,600	12,500	37,500	3,09,200	1,600	3,60,800	4,50,800
31. Education	12,27,900	22,900	77,700	3,43,500	2,500	4,46,600	7,81,300
32. Medical	1,70,900	6,300	19,400	27,800	400	53,900	1,17,000
33. Public Health	75,300	2,400	7,000	16,600	100	26,100	49,200
34. Agriculture	35,800	1,200	3,500	17,800	...	22,500	13,300
Co-operative	7,300	200	400	3,300	...	3,900	3,400
Veterinary	16,500	700	2,900	6,100	...	9,700	6,800
37. Miscellaneous Department.	60,700	2,000	6,100	15,200	...	23,300	37,400
41. Civil Works	4,41,300	43,400	...	1,40,100	100	1,83,600	2,57,700
47. Miscellaneous	19,100	...	2,500	4,600	...	7,100	12,000
Survey and Settlement	4,400	200	...	900	...	1,100	3,300
Total	40,99,400	1,21,200	2,54,900	11,71,900	7,100	15,55,100	25,44,300

STATEMENT No. XL.

(See paragraphs 159 and 161.)

Statement showing the average annual revenue and expenditure of the Kadod Pargana, Surat District, Bombay.

Revenue.		*Expenditure.*	
Head of Account.	Amount.	Head of Account.	Amount.
	Rs.		Rs.
	(*a*)	**Central.**	
Indirect.			
I.—Customs	8,500	1 Customs	200
III.—Salt	3,800	3. Salt	400
Imperial Excises :—			
Petrol	800		
Kerosene	400		
Direct.			
II.—Taxes on Income	3,100	2. Taxes on Income	300
Total	16,600	Total	900
	(*b*)	**Provincial.**	
V.—Land Revenue	80,100	5. Land Revenue	1,800
VI.—Excise	28,200	6. Excise	1,200
VII.—Stamps	12,500	7. Stamps	200
IX.—Registration	800	9. Registration	400
XVII.—Administration of Justice.	1,300	22. General Administration	19,900
		24. Administration of Justice	5,000
XVIII Jails and Convicts Settlements.	...	25. Jails and Convict Settlements	200
XIX.—Police	400	26. Police	8,500
XXI.—Education	800	31. Education	21,300
XXII.—Medical	700	32. Medical	2,400
XXIII.—Public Health	100	33. Public Health	1,300
XXIV.—Agriculture	800	34. Agriculture	5,000
XXXV.—Miscellaneous	300	47. Miscellaneous	2,700
Total	1,26,000	Total	69,900

STATEMENT XLI.

STATEMENT

(*See para*

Consolidated Statement showing the result of valuation of the ceded territories in

Revenue.

Head of Account.	Revenue of ceded territory in—			
	Kaira, *vide* Statement No. XXX.	Ahmedabad, *vide* Statement No. XXXIX.	Kadod, *vide* Statement No. XL.	Total Revenue.
(i) Central.				
	Rs.	Rs.	Rs.	Rs.
I.—Customs	10,47,200	22,70,900	8,500	33,26,600
II.—Taxes on Income . . .	62,400	11,29,900	3,100	11,95,400
III.—Salt	1,36,600	1,14,400	3,800	2,54,800
Imperial Excises	46,200	38,500	1,200	85,900
	12,92,400	35,53,700	16,600	48,62,700
(ii) Provincial.				
V.—Land Revenue . .	17,41,300	12,00,900	80,100	30,22,300
VI.—Excise . . .	5,78,900	8,82,400	28,200	14,89,500
VII.—Stamps	2,93,100	3,55,800	12,500	6,61,400
IX.—Registration . . .	47,500	34,900	800	83,200
IX-A.—Scheduled Taxes . .	...	17,700	...	17,700
XIII.—Irrigation . . .	25,000	9,500	...	34,500
XIV.—Irrigation . . .				
XVII.—Administration of Justice .	49,700	60,100	1,300	1,11,100
XVIII.—Jails and Convict Settlements.	19,600	32,700	...	52,300
XIX.—Police	4,000	12,400	400	16,800

No. XLI.

graphs 147 and 168).

Ahmedabad and Kaira Districts and the Kadod Pargana, in the Bombay Presidency

Expenditure.

Head of Account.	Expenditure of ceded territory in :—				Formulæ for calculating over-head charges, *vide* Statement No. III.	Amount of over-head and general charges debitable.	Total charges of the ceded territories
	Kaira, *vide* Statement No. XXX.	Ahmedabad, *vide* Statement No. XXXIX.	Kadod, *vide* Statement No. XL.	Total expenditure excluding over-head and general charges.			
(i) Central.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Customs	21,400	46,400	200	68,000	...	...	68,000
2. Taxes on income	21,000	70,100	300	91,400	3·6%*	1,200†	92,600
3. Salt	16,400	13,800	400	30,600	...	...	30,600
23. Audit	...	...	...	...	...	70,800	70,800(*a*)
28. Ecclesiastical	200	...	...	200	...	...	200
37. Census	...	...	...	...	...	4,500	4,500(*a*)
41. Civil Works	7,100	...	...	7,100	...	...	7,100
45 Superannuation allowances and Pensions.	...	...	...	...	...	16,900	16,900(*a*)
47. Miscellaneous	...	...	...	...	...	...	..
	66,100	1,30,300	900	1,97,300	...	93,400	2,90,700
(ii) Provincial.							
5. Land Revenue	1,39,800	68,000	1,800	2,09,600	·004 ($r+e$)	12,900	2,22,500
6. Excise	1,76,300	65,900	1,200	2,43,400	·029 ($r+e$)	50,300	2,93,700
7. Stamps	5,200	12,500	200	17,900	·003 ($r+e$)	2,000	19,900
8. Forest	...	...	...	...	·02 ($r+e$)	...	...
8A. Forest capital outlay.	...	...	...	...	...	...	...
9. Registration	26,700	20,000	400	47,100	·025 ($r+e$)	3,300	50,400
9A. Scheduled Taxes	...	700	...	700	·001 × p‡	(*b*)	700
XIII.—Irrigation working expenses.	21,400	69,700	...	91,100	...	...	91,100
14. Interest	27,700	54,600	...	82,300	...	...	82,300
15. Irrigation	39,400	11,500	...	50,900	...	...	50,900

* Ceded territory revenue is 3·6% of Presidency revenue under this head.

† Represents proportion of cost of Commissioner of Income-tax based on revenue.

(*a*) See paragraph 29.

‡ p=12, 56, 300.

(*b*) The head 9A Scheduled taxes affects only Ahmedabad. In view of the direct expenditure no addition has been made on account of overhead charges.

STATEMENT

(*See para*

Statement showing the result of valuation of the ceded territories in Ahmedabad

Revenue.

Head of Account.	Revenue of ceded territory in—			
	Kaira, *vide* Statement No. XXX.	Ahmedabad, *vide* Statement No. XXXIX.	Kadod, *vide* Statement No. XL.	Total Revenue.
(ii) Provincial—*contd.*				
	Rs.	Rs.	Rs.	Rs.
XXI.—Education . . .	16,200	53,500	800	70,500
XXII.—Medical . . .	19,200	20,600	700	40,500
XXIII.—Public Health . .	11,800	13,100	100	25,000
XXIV.—Agriculture . .	1,600	9,200	800	11,600
Co-operative . .	300	...	...	300
Veterinary . . .	...	...	...	...
XXVI.—Miscellaneous Departments	1,500	13,300	...	14,800
XXX.—Civil Works . .	30,300	9,500	...	39,800
XXXV.—Miscellaneous . .	2,000	1,800	300	4,100
Totals .	28,42,000	27,27,400	1,26,000	56,95,400

No. XLI.

graphs 147 and 168).

and Kaira Districts and the Kadod Pargana, in the Bombay Presidency—concld.

Expenditure.

Head of Account.	Expenditure of ceded territory in :— Kaira, *vide* Statement No. XXX.	Ahmedabad, *vide* Statement No. XXXIX.	Kadod, *vide* Statement No. XL.	Total expenditure excluding over-head and general charges.	Formulæ for calculating over-head charges, *vide* Statement No. III.	Amount of over-head and general charges debitable.	Total charges of the ceded territories.
(ii) Provincial—*contd.*							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
22. General Administration.	5,03,000	2,51,700	19,900	7,74,600	$\cdot 052 \times t$	2,64,500	10,39,100
24. Administration of Justice.	1,46,600	1,89,800	5,000	3,41,400	$\cdot 097 \times p$	1,21,900	4,63,300
25. Jails and Convict Settlements.	80,800	67,700	200	1,48,700	$\cdot 0046 \times p$	5,800	1,54,500
26. Police	4,47,900	4,50,800	8,500	9,07,200	$\cdot 17 \times e$	1,54,200	10,61,400
30. Scientific Departments.	...	...	...	...	$\cdot 004 \times p$	5,000	5,000
31. Education	6,70,800	7,81,300	21,300	14,73,400	...*	1,40,700	16,14,100
32. Medical	47,700	1,17,000	2,400	1,67,100	$\cdot 13 \times p$	1,63,300	3,30,400
33. Public Health	69,200	49,200	1,300	1,19,700	$\cdot 04 \times p$	50,200	1,69,900
34. Agriculture	28,900	13,300	5,000	47,200			
Co-operative	13,500	3,460	...	16,900	$\cdot 35 \times e$	27,500	1,94,100
					$\cdot 07 \times p$†	87,900	
Veterinary	7,800	6,800	...	14,600			
35. Industries	...	...	...	...	$\cdot 004 \times p$	5,000	5,000
37. Miscellaneous Department.	500	37,400	...	37,900	...	...	37,900‡
41. Civil Works	2,56,800	2,57,700	...	5,14,500	$\cdot 3 \times e$	1,54,400	6,91,300
					$\cdot 0044 \times t$	22,400	
43. Famine Relief	...	...	...	...	..	62,800	62 800(*a*)
45. Superannuation allowances and pensions.	...	...	...	...	...	2,53 100	2,53,100(*b*)
46. Stationery and Printing.	...	...	...	...	$-\cdot 0139 \times t$	70,700	70,700
47. Miscellaneous	10,500	12,000	2,700	25,200	$\cdot 0161 \times t$	...	25,200‡
Survey and Settlement.	2,100	3,300	...	5,400	...	...	5400
TOTALS	27,22,600	25,44,300	69,900	53,36,800	..	16,57,900	69,94,700

* For Ahmedabad—$0 \cdot 09 \times o$ and
for Kaira $0 \cdot 13 \times p$

† In view of some expenditure on account of Agricultural Research and propaganda being included in district charges, we have taken $0 \cdot 07 \times p$ instead $0 \cdot 08 \times p$ in this case.

‡ See note (*h*) in Statement No. XXIII.

(*a*) See paragraph 21.

(*b*) See paragraph 19.

t = Rs. 50,87,300.

STATEMENT No. XLII.

(See paragraphs 150 and 151.)

Statement showing the capital outlay on irrigation works in the Kaira District.

I.—Irrigation works for which capital accounts are kept.

(Original works.)

Period.	Expenditure.	Rate of interest.	Interest.
	Rs.	Per cent.	Rs.
Prior to 1917-18	8,22,808	3·3252	27,359
1917-18	8,865	43·473	309
1918-19	3,879	3·4818	135
1919-20	2,292	5·9328	136
1920-21	..	5·1979	..
1921-22	8,992	6·1038	549
1922-23	383	5·48	21
1923-24	..	5·69	..
1924-25	4,138	5·85	239
1925-26	2,231	5·683	125
1926-27	..	5·64	..
1927-28	1,780	5·49	'98
1928-29	613	5·41	32
1929-30	1,693	5·32	90
Total	8,57,674		29,093
			or Rs. 29,000 roundly.

The above interest of Rs. 29,000 has been taken to account under the head 14—Interest on works for which capital accounts are kept, the share charged to the ceded areas being Rs. 27,700, *vide* Statement No. XXX.

II.—Irrigation works for which capital and revenue accounts are *not* kept (Original works.)

(*a*) (*Whole district*).

Period.	Expenditure.	Rate of interest.	Interest.
	Rs.	Per cent.	Rs.
Prior to 1917-18	7,08,160	3·3252	23,542
1917-18	91,058	43·473	3,163
1918-19	15,595	3·4818	543
1919-20	9,004	5·9328	533
1920-21	44,598	5·1979	2,318
1921-22	31,360	6·1038	1,916
1922-23	33,426	5·48	1,830
1923-24	57,713	5·69	3,283
1924-25	8,937	5·85	520
1925-26	4,455	5·683	255
1926-27	3,177	5·64	180
1927-28	15,952	5·49	878
1928-29	4,693	5·41	254
1929-30	5,375	5·32	287
Total	10,33,503		39,502
			or Rs. 39,500 roundly.

(*b*) Non-ceded territories, *viz.*, in the area occupied by the 6 Gaekwar's Daskroi villages.

Works for which capital and revenue accounts are not kept.

Period.	Expenditure.	Rate of interest.	Interest.
	Rs.	Per cent.	Rs.
Prior to 1917-18	12,273	3·3252	408
1918-19	1,249	3·4818	41
1919-20	617	5·9328	35
1923-24	1,346	5·69	73
1924-25	388	5·85	23
Total	15,873		580
		or Rs. 600 roundly.	

	Rs.
(*a*) Interest on works for which capital and revenue accounts are not kept	39,500
(*b*) Deduct interest calculated on similar works in the non-ceded area	600
Net on account of ceded territory	38,900

N.B.—This charge has not been included in the statement of average annual expenditure (No. XXX), see also paragraph 24.

STATEMENT No. XLIII.

(See paragraph 154.)

Statement showing the outlay on buildings in the Kaira District.*

1.—*Buildings.* (Outlay up to 1925-26 and interest thereon).—

(*Provincial.*)

	Rs.	Rs.	
Total cost of Provincial buildings in Kaira District up to 1930		21,72,025	
Deduct capital cost of 'Local' buildings in non-ceded area, *i.e.*, Kaira :—			
Sub-Registrar's Office . .	1,496		
Town Police Lines . . .	21,435		
English school at Kaira . .	4,310		
Tombs of 17th Lancers at Kaira Camp	338		
Total .	27,579	27,579	
Balance .		21,44,446	(A)
Out of the above, the amount of expenditure incurred during period 1926-27 to 1930-31 was		92,007	(B)
Outlay up to the year 1926-27 :		20,52,439	(C)

The average of *B*, *i.e.*, Rs. 18,400 per annum has been incorporated by us in the annual expenditure Statement under '41—Civil Works—Provincial'.

Of the balance (C) we have been furnished with figures by years of expenditure (from 1917-18 to 1925-26) totalling Rs. 9,57,861.

The amount of expenditure to be considered as expended prior to 1917-18 will thus be Rs. 10,94,578.

Interest has been calculated as follows :—

Period.	Capital Outlay.	Rate of interest.	Interest.
	Rs.	Per cent.	Rs.
Prior to 1917-18	10,94,578	3·3252	36,397
1917-18	40,424	3·473	1,403
1918-19	62,650	3·4818	2,183
1919-20	79,762	5·9328	4,734
1920-21	89,773	5·1979	4,667
1921-22	87,627	6·1038	5,346
1922-23	63,016	5·48	3,452
1923-24	65,470	5·69	3,726
1924-25	1,00,476	5·85	5,850
1925-26	3,68,663	5·683	0,953
Total .	20,52,439		88,711
		or Rs. 88,700 roundly.	

N.B.—This amount of interest has not been charged in the annual expenditure Statement No. XXX, *vide* also paragraphs 25-26.

* Excludes Local Fund buildings.

II.—*Buildings.*—Average annual expenditure charged in the ordinary expenditure statement (see Statement No. XXX and paragraphs 25-26).—

Original Works.	Rs.	Maintenance and repairs.	Rs.
1926-27	42,125	1926-27 . . .	16,684
1927-28	27,731	1927-28	22,219
1928-29	7,466	1928-29	16,507
1929-30	9,762	1929-30	18,256
1930-31	4,923	1930-31	28,773
Total .	92,007	Total .	1,02,439
Average per annum . .	18,400	Average per annum . .	20,488
		Total average per annum .	38,889*
		or Rs. 38,900 roundly.	

*Of this figure no reduction has been made on account of the non-ceded territory (*a*) Gaekwar's Daskroi and (*b*) Napad Tappa, as so far as we know, no Government buildings are situated in these areas.

STATEMENT No. XLIV.

(See paragraph 152.)

Statement showing outlay on Provincial Roads in the Kaira District.

A.—*Original Works.*

Total cost of construction of roads :—

	Rs.
Metalled, 191¼ miles	16,70,381
Unmetalled, 9 miles	17,645
Total .	16,88,026
Deduct amounts incurred after 1925-26 (the average of 5 years of which is taken to account under expenditure) :—	1,19,578
Balance on which interest has been calculated .	15,68,448
Deduct expenditure shown to have been incurred year by year from 1917-18 to 1925-26 inclusive :— .	2,77,639
Balance .	12,90,809*

*This expenditure can be reckoned to have been incurred prior to 1917-18.

B.—*Interest calculations.*

Period.	Capital Outlay.	Rate of interest.	Interest.
	Rs.	Per cent.	Rs.
Prior to 1917-18	12,90,809	3·3252	42,921
1917-18	358	3·473	12
1918-19	501	3·4818	17
1919-20	15,123	5·9328	897
1920-21	5,151	5·1979	267
1921-22	14,845	6·1038	906
1922-23	54,874	5·48	3,007
1923-24	65,170	5·69	3,708
1924-25	1,04,642	5·85	6,121
1925-26	16,975	5·683	964
Total .	15,68,448		58,820 or Rs. 58,800 roundly.

C.—*Average annual expenditure calculations for the period 1926-27 to 1930-31.*

I.—Original Works.

	(a) Roads.	(b) Buildings under roads.
	Rs.	Rs.
1926-27	2,445	1,669
1927-28	19,417	..
1928-29	44,371	2,649
1929-30	18,271	1,983
1930-31	28,773	..
Total	1,13,277	6,301
Average per annum	22,655	1,575

II.—Repairs.

1926-27	1,30,439	1,081
1927-28	1,94,910	4,905
1928-29	1,54,538	1,073
1929-30	1,46,841	1,084
1930-31	1,29,556	1,085
Total	7,56,284	9,228
Average per annum	1,51,257	1,846

	Rs.
Total average annual expenditure	22,655
	1,575
	1,51,257
	1,846
Total	1,77,333

D.—*Non-ceded portion of Kaira.*

No information has been furnished regarding roads in the non-ceded areas of Na pad Tappa and Gaekwar's Daskroi. As, however, these areas obviously benefit from the roads in the district a proportion has been worked out for them on population basis as under :—

Napad Tappa—

4·4 per cent. of interest on capital outlay, *viz.*, Rs. 58,800 = Rs. 2,600 roundly.

4-4 per cent. of average annual expenditure, *viz.*, Rs. 1,77,300 = Rs. 7,800

Gaekwar's Daskroi villages—

·8 per cent. of interest on capital outlay, *viz.*, Rs. 58,800 = Rs. 500 roundly

·8 per cent. of average annual expenditure, *viz.*, Rs. 1,77,300 = Rs. 1,400

Summary for Kaira.

—	District.	Non-ceded area.	Net ceded area.
	Rs.	Rs.	Rs.
1. Interest on outlay up to 1925-26 .	58,800	3,100	55,700*
2. Average annual expenditure since 1925-26—			
(*a*) Original works	24,200	1,200	23,000
(*b*) Maintenance and repairs . .	1,53,100	8,000	1,45,100
Total .	1,77,300	9,200	1,68,100†

*This amount has not been charged in the annual expenditure Statement No. XXX, *vide* also paragraphs 25-26.

† These figures have been included in the average expenditure Statement No. XXX, *vide* also paragraphs 25-26.

STATEMENT No. XLV.

(See paragraph 154.)

Statement of outlay on 'Central' Buildings (excluding postal buildings) in the Kaira District.

	Rs.
A.—Outlay incurred prior to 1917-18	70,094
Interest at 3·3252 per cent. amounts to . . .	2,330

B.—Average annual expenditure on 'central' buildings:—

	Original works.	Repairs.
	Rs.	Rs.
1926-27	..	312
1927-28	10,100	658
1928-29	21,999	315
1929-30	1,100	725
1930-31	..	487
Total .	33,199	2,497
Average per annum .	6,640	500
Total average per annum .	7,140	

N.B.—This has been charged in the Statement of average annual expenditure (No. XXX), see also paragraphs 25-26.

STATEMENT No. XLVI.

(See paragraphs 156 and 158.)

Famine Expenditure in the Kaira District.

	Rs.
(i) Famine Relief Works—	
Total ascertainable expenditure in Kaira and Panch Mahals Districts	55,11,300
Divided on population basis :—	
Kaira	35,82,300
Panch Mahals	19,29,000
From Kaira District figure deduct proportion, on population basis, for non-ceded areas, *viz.*, Napad Tappa and Gaekwar's Daskroi=5·2 per cent.	1,86,300
Amount appertaining to ceded areas in Kaira is	33,96,000
Interest at 3·3252 per cent. amounts to	1,12,900
(ii) Gratuitous Relief—	
Total ascertainable expenditure in Kaira and Panch Mahals Districts	18,94,600
Divided on population basis :—	
Kaira	12,40,600
Panch Mahals	6,54,000
Deduct from Kaira District figure, proportion for non-ceded areas of Napad Tappa and Gaekwar's Daskroi =5·2 per cent.	64,500
Balance appertaining to ceded areas in Kaira	11,76,100
Interest at 3·3252 per cent.	39,100

N.B.—(1) The above figures relate to the famine of 1899-1902 and the figures have been obtained from the Bombay Famine Report of that period. Details of other famines are not available.

(2) No part of this interest has been charged in our expenditure Statements, see paragraph 27.

STATEMENT No. XLVII.

(See paragraphs 152 and 154.)

Statement showing expenditure on Provincial roads and buildings incurred by the British Government in the ceded areas of the Ahmedabad District since British occupation.

No.	Territory.	Expenditure on original works.		Total.	Outlay from 1926-27 to 1930-31.	Average for 1926-27 to 1930-31.	Average cost of repairs and renewals.	Mileage of roads, etc.		Remarks.
		Up to and including 1916-17.	From 1917-18 to 1925-26.					Metalled.	Un-metalled.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	M. F.	M. F.	
I	Entire Ahmedabad District .	41,19,600	33,75,300	74,94,900	9,30,300	1,86,100	2,03,300	143 0	60 2	
II	Gogha and Dhanduka Talukas *minus* Dhandla village .	4,200	4,92,900	4,97,100	35,200	7,000	29,500	51 6	1 0	
III	Ahmedabad city and Daskroi Talukas	35,76,600	27,52,100	63,28,700	6,87,400	1,37,500	1,18,600	19 0	0 0	
IV	Half of III	17,88,300	13,76,100	31,64,400	3,43,700	68,700	59,300	9 4	0 0	
V	Ceded Territories, *i.e.*, I— (II +IV)	23,27,100	15,06,300	(a) 38,33,400*	5,51,400	(b) 1,10,400	(c) 1,14,500	81 6	59 2	

(*a*) Of this total past outlay on original works (Buildings and Roads) in ceded areas in Ahmedabad District, Rs. 23·27 lakhs was incurred prior to the year 1917-18 and Rs. 15·06 lakhs since then up to and including the year 1925-26. Interest on these amounts calculated at the rates as described in paragraph 28 amounts to Rs. 1,58,000 per annum. As explained in paragraphs 25—26 we have not charged this in our Statement of annual expenditure of the Ahmedabad District.

(*b*) and (*c*) The average outlay from the year 1926-27 to 1930-31 on original works and repairs in ceded areas in Ahmedabad District indicated above has been charged in the Statement of annual expenditure No. XXXIX, *vide* also paragraphs 25-26.

* This sum includes Rs. 4,44,000 on account of roads and Rs. 33,89,400 on account of buildings.

STATEMENT No. XLVIII.

(See paragraphs 150 and 151.)

Statement showing expenditure incurred by the British Government in the ceded areas of the Ahmedabad District since British occupation on Irrigation works for which capital accounts are kept.

No.	Territory.	Expenditure on original works.		Total.	Average repairs and renewals.
		Up to and including 1916-17.	From 1917-18 to 1930-31.		
		Rs.	Rs.	Rs.	Rs.
I	Entire Ahmedabad District	14,49,000	3,51,300	18,00,300	62,200
II	Gogha and Dhanduka Talukas *minus* Dhandla village . . .	..	400	400	400
III	Ahmedabad city and Daskroi talukas . . .	6,65,000	26,000	6,91,000	28,600
IV	Half of III . . .	3,32,500	13,000	3,45,500	14,300
V	Ceded territory, *i.e.*, I—(II+IV) . . .	11,16,500	3,37,900	(a) 14,54,400	(b) 47,500

(a) Interest on this total outlay of Rs. 14·54 lakhs on Irrigation works for which Capital and Revenue accounts are kept has been calculated at varying rates as described in paragraph 28 and amounts to Rs. 54,600 per annum. This has been charged in our statement of average expenditure of Ahmedabad District under the head "14—Interest on Works" for which capital accounts are kept.

(b) This has been included under the head "XIII—Irrigation Works" for which capital accounts are kept—Working Expenses.

STATEMENT No. XLIX.

(See paragraphs 150 and 151.)

Statement showing the expenditure incurred by the British Government on Irrigation works, in the Ahmedabad District, for which capital and revenue accounts are not kept.

No.	Territory.	Original Works.		Total.
		Up to and including 1917-18.	From 1917-18 to 1930-31.	
		Rs.	Rs.	Rs.
I	Ahmedabad District . . .	2,38,800	2,95,000	5,33,800
II	Ahmedabad city and Daskroi talukas.	1,09,200	20,300	1,29,500
III	Half of II	54,600	10,200	64,800
IV	Ceded territory, *i.e.*, I—III . .	1,84,200	2,84,800	4,69,000 (a)

(a) Interest on this amount at varying rates (*vide* paragraph 28) has been calculated at Rs. 21,000. No expenditure has been incurred in Dhanduka and Gogha talukas.

STATEMENT No. L.

(See paragraphs 157 and 158.)

Statement showing the expenditure on Famine Relief (works and other) expenditure in the ceded areas in the Ahmedabad District since British occupation.

No.	Territory.	Roads.	Irrigation.	Other Direct and Indirect Expenditure.	Total.
		Rs.	Rs.	Rs.	Rs.
I	Ahmedabad District .	27,21,500	38,36,000	48,20,600	1,13,78,100
II	Gogha and Dhanduka talukas	53,300	3,63,600	18,57,100*	22,74,000
III	Ahmedabad city and Dasroi talukas . . .	2,09,700	11,60,900	..	13,70,600
IV	Half of III . . .	1,04,900	5,80,400	..	6,85,300
V	Ceded territories I—(II + IV)	(a) 25,63,300	(b) 28,92,000	(c) 29,63,500	84,18,800

* Includes all non-ceded territory.

(a) Interest on this amount has been calculated at Rs. 85,200 per annum (see also paragraph 27).

(b) Interest on this has been calculated at Rs. 96,200 per annum.

(c) Interest on this has been calculated at Rs. 1,00,400 per annum.

STATEMENT No. LI.

(See paragraphs 150 and 158.)

Summary of the past outlay, in the Baroda ceded areas, on Irrigation, Buildings, Roads and Famine Relief.

I.—*Irrigation* (for which capital accounts are kept)—

	Outlay.	Interest.
	Rs.	Rs.
Kaira	8,19,100	27,700
Ahmedabad	14,54,400	54,600
Kadod	..	..
Total .	22,73,500	82,300

N.B.—The above interest has been charged in the expenditure statements under " 14—Interest on works for which capital accounts are kept".

II.—*Irrigation* (works for which neither capital nor revenue accounts are kept)—

	Outlay.	Interest.
	Rs.	Rs.
Kaira	10,17,600	38,900
Ahmedabad	4,69,000	21,000
Kadod	..	..
Total .	14,86,600	59,900

III.—*Buildings and Roads*—

(*a*) Provincial.

	Outlay.	Interest.
	Rs.	Rs.
Kaira	35,39,400	1,44,400
Ahmedabad	38,33,400	1,58,000
Kadod	..	..
Total .	73,72,800	3,02,400

(*b*) Central (buildings only).

	Outlay.	Interest.
	Rs.	Rs.
Kaira	70,000	2,300
Ahmedabad	..	..
Kadod	..	..
Total .	70,000	2,300

IV.—*Famine Relief*—

Ceded territory.	Irrigation Works.		Other Works..		Other Famine expenditure including Gratuitous Relief.	
	Outlay.	Interest.	Outlay.	Interest.	Outlay.	Interest.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Kaira . .	20,84,900	69,300	13,11,100	43,600	11,76,100	39,100
Ahmedabad .	28,92,000	96,200	25,63,300	85,200	29.63,500	1,00,400
Kadod . .	..	..	..	..	..	..
Total .	49,76,900	1,65,500	38,74,400	1,28,800	41,39,600	1,39,500

STATEMENT No. LII.

(See paragraph 223.)

Statement of Revenue of the Nimar District and the figures adopted by the Committee.

Heads of Account.	Accountant General's figures for the District.	Departmental Officer's figures.	Figures adopted by the Committee.	Remarks.
(*i*) CENTRAL.	Rs.	Rs.	Rs.	
II.—Taxes on Income	1,90,700	1,59,900	(*b*)1,90,700	
III.—Salt	..	..	80,500	Computed.
Imperial Excises	..	..	27,200	Computed.
Total Central	..	..	2,98,400	
(*ii*) PROVINCIAL.				
V.—Land Revenue	6,79,900	6,58,000	(*a*)6,58,000	
VI.—Excise	4,09,100	4,00,500	(*a*)4,00,500	
VII.—Stamps	3,93,500	3,72,300	(*a*)3,72,300	
VIII.—Forest	3,38,700	3,07,700	(*a*)3,07,700	
IX.—Registration	37,000	36,600	(*a*)36,600	
XIII-XIV.—Irrigation.	300	600	(*a*)600	
XVII.—Administration of Justice.	23,400	21,800	(*a*)21,800	
XVIII.—Jails and Convict Settlements.	500	500	(*d*)9,700	
XIX.—Police	2,000	300	(*a*)300	
XXI.—Education	12,200	11,500	(*a*)11,500	
XXII.—Medical	100	79,300	(*c*)100	
XXIII.—Public Health	2,000	1,800	(*a*)1,800	
XXIV.—Agriculture	9,300	7,900	(*a*)7,900	
XXV.—Industries	400	..	(*b*)400	
XXVI.—Miscellaneous Departments.	4,600	7,100	(*a*)7,100	
XXX.—Civil Works	7,100	3,500	(*a*)3,500	
XXXV.—Miscellaneous	17,900	36,900	(*b*)17,900	
Total Provincial	..	..	18,57,700	

EXPLANATORY REMARKS.

(*a*) The Departmental figures are based on an average of five years, while Accountant General's figures are based on 3 years averages which would account for the discrepancies generally. We have adopted the Departmental figures as more accurate, as they cover a longer period.

(*b*) The very wide discrepancy was brought to the notice of the Local Government and the Accountant General. We have adopted the figures as advised by the Local Government.

(*c*) *XXII.—Medical.*—The wide discrepancy could not be reconciled and on the Local Government's advice, we have accepted the Accountant General's figure. It is obvious that the Departmental figure of Rs. 79,300 is certainly wrong when compared with the expenditure figure of Rs. 85,300 as furnished by the Local Government.

(*d*) The receipts of the Province under this head have been apportioned on the basis of population.

STATEMENT No. LIII.

(See paragraph 223.)

Statement of Expenditure of the Nimar District and figures adopted by the Committee.

Heads of Account.	Accountant General's figures for the District.	Departmental figures for the District.	Figures adopted by the Committee.	Remarks.
(*i*) CENTRAL.	Rs.	Rs.	Rs.	
2.—Taxes on Income	..	..	(*a*)13,400	
3.—Salt . . .	..	..	9,700	Computed.
Total .	..	..	23,100	
(*ii*) PROVINCIAL.				
5.—Land Revenue .	1,24,900	1,22,100	(*a*)1,22,100	
Survey and Settlement.	..	..	(*d*)6,100	
6.—Excise . .	49,400	29,600	(*b*)49,400	
7.—Stamps . .	6,900	13,200	(*b*)6,900	
8.—Forest . .	1,69,700	1,78,700	(*a*)1,78,700	
8-A.—Forest capital outlay.	12,700	12,600	(*a*)12,600	
9.—Registration .	8,000	8,300	(*a*)8,300	
15.—Irrigation . .	..	..	..	
22.—General Administration.	1,42,300	79,400	(*b*)1,42,300	
24.—Administration of Justice.	1,35,600	1,44,100	(*a*)1,44,100	
25.—Jails and Convict Settlements.	9,800	11,300	(*e*)27,800	
26.—Police . .	1,94,200	1,92,500	(*a*)1,92,500	
31.—Education . .	1,68,800	93,000	(*b*)1,68,800	
32.—Medical . .	40,200	85,300	(*b*)40,200	
33.—Public Health .	3,400	3,500	(*a*)3,500	
34.—Agriculture . .	28,200	32,700	(*a*)32,700	
35.—Industries . .	400	..	400	
37.—Miscellaneous Departments.	..	100	(*a*)100	
41.—Civil Works .	49,300	2,40,800	(*c*)2,38,100	
47.—Miscellaneous .	30,600	23,200	(*a*)23,200	
Total .	..	..	13,97,800	

EXPLANATORY REMARKS.

(*a*) The Departmental figures are generally the average of five years, while the Accountant General's are of three years. We have therefore adopted the Departmental figures which cover a wider period as being likely to be more accurate.

(*b*) The wide discrepancies were brought to the notice of the local Government and the Accountant General. We have adopted the figures as advised by the Local Government.

(*c*) The Accountant General's figures evidently include only establishment charges. Our figure represents average expenditure on Original works and maintenance and repairs based on separate details obtained by us from the local authorities. Charges on account of establishment and tools and plant, etc. are excluded as these are taken into account by us in the provincial overhead charges.

(*d*) Represents 1/30th of the cost of the last settlement—*vide* paragraph 20.

(*e*) As prisoners are frequently transferred from one District to another and one big jail in one District will probably serve other neighbouring Districts, we have felt that the expenditure incurred on jails in a District or the receipts accruing therein would not be a correct guide for estimating the expenditure or the receipts of the District. We have therefore ignored the figures supplied both by the Accountant General and the local Government and have apportioned a share of the entire expenditure of the Province on the basis of population. We have adopted a similar course for receipts under XVIII.—Jails. The jail receipts amount to Rs. 2·5 and expenditure to Rs. 7 per 100 of population.

STATEMENT No. LIV.

(See paragraph 223.)

Statement of the revenue of the Non-ceded area in the Nimar District.

Heads of Account.	Kanapur and Beria.	17 villages of Asirgarh.	Total.	Remarks.
	Rs.	Rs.	Rs.	
(*i*) CENTRAL.				
II.—Taxes on Income .	(*a*)900	..	900	
III.—Salt . . .	..	..	2,600	Computed.
Imperial Excises.	..	..	900	Computed.
Total .	..	..	4,400	
(*ii*) PROVINCIAL.				
V.—Land Revenue .	(*a*)25,800	(*a*) 3,000	28,800	
VI.—Excise . .	(*a*)20,100	(*b*) 800	20,900	
VII.—Stamps .	..	..	(*b*)11,800	
VIII.—Forest . .	(*a*)4,400	..	4,400	
IX.—Registration .	..	..	(*b*)1,100	
XIII-XIV.—Irrigation.	(*a*)600	..	600	
XVII.—Administration of Justice.	..	..	(*b*)700	
XVIII.—Jails and Convict Settlements.	..	..	(*d*)300	
XXI.—Education .	..	..	(*b*)400	
XXIV.—Agriculture .	..	..	(*c*)400	
TOTAL .	..	..	69,400	

EXPLANATORY REMARKS.

(*a*) These figures were furnished by the Departmental officers.

(*b*) A share of the revenue of the District (*vide* Statement No. LII) has been apportioned to this area on the basis of population, *i.e.* 3·17 per cent.

(*c*) A share of the revenue of the district has been apportioned to this area in the proportion which the receipts under V.—Land Revenue in this area bear to the receipts of the district.

(*d*) Share of the Provincial receipts on the population basis—*vide* note (*e*) to Statement No. LIII.

STATEMENT No. LV.

(See paragraph 223.)

Statement of the expenditure of the Non-ceded area in the Nimar District.

Heads of Account.	Kanapur and Beria.	17 villages of Asirgarh.	Total.	Remarks.
	Rs.	Rs.	Rs.	
(*i*) CENTRAL.				
1.—Customs	..	..	..	*Estimated cost of collection of revenue.
2.—Taxes on Income	..	..	(*c*)100	
3.—Salt	..	..	300*	
Total	..	..	400	
(*ii*) PROVINCIAL†.				
5.—Land Revenue	..	..	(*a*)5,400	
Survey and Settlement.	..	..	(*a*)300	
6.—Excise	..	..	(*c*)2,600	
7.—Stamps	..	..	(*c*)200	
8.—Forest	..	..	(*c*)2,600	
8A.—Forest capital outlay.	..	..	(*c*)600	
9.—Registration	..	..	(*c*)300	
22.—General Administration.	..	..	(*b*)4,500	
24.—Administration of Justice.	..	..	(*b*)4,600	
25.—Jails and Convict Settlements.	..	..	(*c*)900	
26.—Police	..	..	(*b*)6,100	
31.—Education	..	..	(*b*)5,400	
32.—Medical	..	..	(*b*)1,300	
33.—Public Health	..	..	(*b*)100	
34.—Agriculture	..	..	(*a*)1,400	
41.—Civil Works	..	..	(*d*)6,500	
Total	..	..	42,800	

EXPLANATORY REMARKS.

† In the absence of reliable figures of expenditure in the non-ceded territory we have apportioned a share of the district expenditure on the following bases—

Items marked (*a*) in the proportion of land revenue of the non-ceded area to the land revenue of the District, *i.e.* 4·4 per cent.

Items marked (*b*) in the proportion of population of the non-ceded area to that of the District, *i.e.* 3·17 per cent.

Items marked (*c*) in the proportion of revenue of the non-ceded area under the head concerned to the revenue of the District under the corresponding head.

(*d*) *41.—Civil Works.*—We have apportioned a share of the district expenditure on roads on the basis of population.

(*e*) Share of the expenditure of the Province apportioned on the basis of population.

STATEMENT No. LVI.

(See paragraph 223.)

Statement of the revenue and expenditure of the ceded areas in the Nimar District.

Revenue.				Expenditure.			
Heads of account.	Nimar District *vide* Statement No. LII.	Non-ceded areas in Nimar District *vide* Statement No. LIV.	Ceded areas in Nimar District.	Heads of Account.	Nimar District *vide* Statement No. LIII.	Non-ceded areas in Nimar District *vide* Statement No. LV.	Ceded areas in Nimar District.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
				(*i*) CENTRAL.			
II.—Taxes on Incomes .	1,90,700	900	1,89,800	2. Taxes on Income . .	13,400	100	13,300
III.—Salt . . .	80,500	2,600	77,900	3.—Salt	9,700	300	9,400
Imperial Excises . .	27,200	900	26,300				
Total . .	2,98,400	4,400	2,94,000		23,100	400	22,700
				(*ii*) PROVINCIAL.			
V.—Land Revenue .	6,58,000	28,800	6,29,200	5.—Land Revenue . .	1,22,100	5,400	1,16,700

VI.—Excise	4,00,500	20,900	3,79,600
VII.—Stamps	3,72,300	11,800	3,60,500
VIII.—Forest	3,07,700	4,400	3,03,300
IX.—Registration	36,600	1,100	35,500
XIII.—XIV.—Irrigation	600	600	..
XVII.—Administration of Justice	21,800	700	21,100
XVIII.—Jails and Convict Settlements.	9,700	300	9,400
XIX.—Police	300	..	300
XXI.—Education	11,500	400	11,100
XXII.—Medical	100	..	100
XXIII.—Public Health	1,800	..	1,800
XXIV.—Agriculture	7,900	400	7,500
XXV.—Industries	400	..	400
XXVI.—Miscellaneous Departments.	7,100	..	7,100
XXX.—Civil Works.	3,500	..	3,500
XXXV.—Miscellaneous	17,900	..	17,900
Total	18,57,700	69,400	17,88,300

Survey and Settlement	6,100	300	5,800
6.—Excise	49,400	2,600	46,800
7.—Stamps	6,900	200	6,700
8.—Forest	1,78,700	2,600	1,76,100
8A.—Forest capital outlay	12,600	600	12,000
9.—Registration	8,300	300	8,000
XIII.—15.—Irrigation	..	..	..
22.—General Administration	1,42,300	4,500	1,37,800
24.—Administration of Justice	1,44,100	4,600	1,39,500
25.—Jails and Convict Settlements.	27,800	900	26,900
26.—Police	1,92,500	6,100	1,86,400
31.—Education	1,68,800	5,400	1,63,400
32.—Medical	40,200	1,300	38,900
33.—Public Health	3,500	100	3,400
34.—Agriculture	32,700	1,400	31,300
35.—Industries	400	..	400
37.—Miscellaneous Departments	100	..	100
41.—Civil Works	2,38,100	6,500	2,31,600
47.—Miscellaneous	23,200	..	23,200
Total	13,97,800	42,800	13,55,000

STATEMENT No. LVII.

(See paragraph 223.)

Statement of revenue and expenditure of 34 Chandgarh villages.

Revenue.		Expenditure.	
Heads of Account.	Amount.	Heads of Account.	Amount.
	Rs.		Rs.
(*i*) CENTRAL.	(*i*) CENTRAL.		
I.—Customs . . .	800	1.—Customs . .	..
III.—Salt . . .	600	2.—Salt . . .	..
Imperial Excises . .	200		
Total .	1,600	Total .	..
	(*ii*) PROVINCIAL.		
V.—Land Revenue .	(*a*) ..	5.—Land Revenue .	(*a*) ..
VI.—Excise . . .	2,900	6.—Excise . . .	400
VII.—Stamps . .	2,700	7.—Stamps. . .	100
VIII.—Forest . .	(*b*) ..	8.—Forest . . .	(*b*) ..
IX.—Registration . .	300	9.—Registration . .	100
XVIII.—Jails and Convict Settlements.	(*c*)100	22.—General Administration.	1,000
		24.—Administration of Justice.	1,100
		25.—Jails and Convict Settlement.	(*c*)200
		26.—Police . .	1,400
		31.—Education . .	1,200
Total .	6,000	Total .	5,500

EXPLANATORY REMARKS.

N. B.—In all cases, except those for which remarks are given below and Customs and Salt which we have dealt with in the usual manner, we have taken the District figure as the basis and apportioned them on the basis of population.

(*a*) The villages are revenue free. We have not therefore given them any credit or debit for Land Revenue.

(*b*) Four of the 18 existing villages have been shown as Forest villages and the average annual revenue from these is stated to total Rs. 35 per annum. This is presumably Forest revenue ; the amount being so small, however, we have ignored this and correspondingly charged no expenditure under ' 8—Forest '.

(*c*) We have apportioned the Provincial receipts and expenditure on the basis of population.

STATEMENT No. LVIII.

(See paragraph 231.)

Statement of revenue and expenditure of the Harda Tahsil of the Hoshangabad District.

Revenue.		Expenditure.	
Heads of Account	Amount.	Heads of Account.	Amount.
	Rs.		Rs.
	(*i*) CENTRAL.		
II.—Taxes on Income .	44,400	2.—Taxes on Income .	3,500
III.—Salt . . .	26,200(*a*)	3.—Salt . . .	3,200(*a*)
Imperial Excises . .	8,800(*a*)		
Total .	79,400	Total .	6,700
	(*ii*) PROVINCIAL.		
V.—Land Revenue .	3,11,500	5.—Land Revenue .	25,200
VI.—Excise . . .	63,000	Survey and Settlement .	3,400(*e*)
VII.—Stamps . .	77,600	6.—Excise . . .	3,400(*c*)
VIII.—Forest . .	88,900	7.—Stamps . . .	2,600
IX.—Registration . .	6,000	8.—Forest . . .	48,700
XVII.—Administration of of Justice.	5,700	8A.—Forest capital outlay.	2,500
XVIII.—Jails and Convict Settlements.	3,000(*f*)	9.—Registration . .	1,500
		22.—General Administration.	32,900(*c*)
XIX.—Police. . .	300	24.—Administration of Justice.	46,300
XXII.—Medical . .	600		
XXIII.—Public Health .	700	25.—Jails and Convict Settlements.	9,000(*f*)
XXVI.—Miscellaneous Departments.	1,500	26.—Police . . .	64,800(*c*)
XXXV.—Miscellaneous .	3,600		
		31.—Education . .	64,800(*b*)
		32.—Medical . .	15,600
		33.—Public Health .	1,700
		34.—Agriculture . .	35,600(*b*)
		37.—Miscellaneous Departments.	200
		41.—Civil Works . .	91,300(*d*)
		47.—Miscellaneous .	18,400
Total .	5,62,400	Total .	4,67,900

EXPLANATORY REMARKS.

Except where otherwise stated, the figures both for receipts and expenditure have been furnished by the local Government, and have been accepted after general scrutiny with reference to figures for the whole District obtained from the Accountant General. Where obvious discrepancies were noticed, they were settled in correspondence with the Local Government and the District Officers and suitable figures were adopted as the result.

(*a*) The figures both in the receipts and the expenditure side have been calculated in the manner stated in paragraph 11. The expenditure figures represent cost of collection of the corresponding revenue.

(*b*) The Accountant General's figures for the Hoshangabad District under 31—Education and 34—Agriculture are Rs. 1,94,400 and Rs. 1,06,700 respectively while the figures furnished by the Local Government for the Harda Tahsil were only Rs. 9,600 and Rs. 9,000. As the Harda Tahsil is, both in area and population, approximately 1/3rd of the Hoshangabad District, there was no apparent reason why the expenditure of the Harda Tahsil should be so comparatively low. After consultation with the Local Government, it was found that the expenditure of the Harda Tahsil did not include a share of the District expenditure of general nature (*e.g.*, Grants-in-aid to local bodies paid at the District treasury or the cost of Administrative offices at Hoshangabad. We have therefore, on the advice of the local Government, taken one-third of the Accountant General's figures for the District as approximately representing the expenditure of the Harda Tahsil.

(*c*) 6.—*Excise*, *22.—General Administration* and 26.—*Police.*—The local Government's figures of expenditure for the Harda Tahsil under these heads appeared to be low in comparison with the Accountant General's figures for the District which are—

6.—Excise	18,820
22.—General Administration	2,87,200
26.—Police	3,88,100

This seems to be due to the fact that Pachmarhi, the summer seat of the Local Government, is situated in the Hoshangabad District, and the Accountant General's figures for the district include certain Provincial overhead charges. After correspondence with the Deputy Commissioner we are satisfied that the expenditure of the District proper has been correctly apportioned by the Local Government in consultation with the Deputy Commissioner.

(*d*) This represents the average annual cost on Original Works (buildings and roads) and the charges on account of maintenance and repairs.

(*e*) This represents 1/30th of the cost of the last operation. (*See* Paragraph 20).

(*f*) The entire expenditure of the Province has been apportioned on the basis of population, we have apportioned the average receipts of the Province also on the same basis.

STATEMENT No. LIX.

(See paragraph 232.)

Statement of revenue and expenditure of the Gwalior ceded area in the Betul District.

Revenue		Expenditure.	
Heads of Account.	Amount.	Heads of Account.	Amount.
	Rs.		Rs.
	(*i*) CENTRAL.		
I.—Salt . . .	700(*a*)	3.—Salt . . .	100(*a*)
Imperial Excises . .	200(*a*)		
Total .	900	Total .	100
	(*ii*) PROVINCIAL.		
V.—Land Revenue .	4,000	5.—Land Revenue .	2,300(*b*)
VI.—Excise . . .	2,700	22.—General Administration.	..
VII.—Stamps . .	800	6.—Excise . . .	400
VII.—Administration of Justice.	500	7.—Stamps. . .	..
XVIII.—Jails and Convict Settlements.	100(*c*)	8.—Forest . . .	..
		8A.—Forest capital outlay.	800
		24.—Administration of Justice.	500
		25.—Jails and Convict Settlements.	300(*c*)
		26.—Police . . .	1,400
		31.—Education . .	400
		33.—Public Health .	100
		34.—Agriculture . .	100
Total .	8,100	Total .	6,300

Except where otherwise stated the figures of revenue and expenditure are those furnished by the local Government.

(*a*) Computed, *vide* paragraph 11.

(*b*) Expenditure adjustable under 22.—General Administration is also included under this figure.

(*c*) The entire expenditure of the Province has been apportioned on the basis of population. We have apportioned the average receipt of the Province also on the same basis.

STATEMENT No. LX.

(See paragraph 237.)

Statement of the revenue and expenditure of Gwalior cessions in the Saugor District of the Central Provinces.

Heads of Account.	Revenue.		Total.	Heads of Account.	Expenditure.		Total.
	Rahatgarh Malthone, and Gurrakota.	Kanjia,			Rahatgarh, Malthone, and Gurrakota.	Kanjia.	
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
(*i*) CENTRAL.				(*i*) CENTRAL.			
II.—Taxes on Income .	2,400	900	3,300	2.—Taxes on Income . .	(*d*) 700	(*d*) 300	1,000
III.—Salt . . .	(*i*) 13,700	(*i*) 4,000	17,700	3.—Salt	(*i*) 1,600	(*i*) 500	2,100
Imperial Excises .	(*i*) 4,600	(*i*) 1,400	6,000		(*i*)	(*i*)	
Total .	20,700	6,300	27,000	Total .	2,300	800	3,100
(*ii*) PROVINCIAL.				(*ii*) PROVINCIAL.			
V.—Land Revenue .	(*a*) 1,14,600	(*a*) 37,700	1,52,300	5.—Land Revenue . .	(*c*) 12,500	(*c*) 4,100	16,600
				Survey and Settlement .	(*g*) 1,800	(*g*) 600	2,400
VI.—Excise . . .	13,000	5,000	18,000	6.—Excise	(*d*) 1,700	(*d*) 700	2,400
VII.—Stamps . . .	28,200	11,000	39,200	7.—Stamps	(*d*) 500	(*d*) 200	700
VIII.—Forest . . .	17,700	6,900	24,600				

IX.—Registration	1,800	700	2,500	8.—Forest	(d) 11,200	(d) 4,400	15,600
XVII.—Administration of Justice.	(b) 2,300	(b) 700	3,000	9.—Registration	(d) 700	(d) 300	1,000
XVIII.—Jails and Convict Settlements.	(h) 1,700	(h) 500	2,200	22.—General Administration	(b) 19,100	(b) 5,600	24,700
XIX.—Police	(b) 300	(b) 100	400	24.—Administration of Justice	(b) 18,400	(b) 5,400	23,800
XXI.—Education	(b) 1,700	500	2,200	25.—Jails and Convict Settlements.	(h) 4,700	(h) 1,400	6,100
XXII.—Medical	(b) 100	..	100				
XXIII.—Public Health	(b) 200	..	200	26.—Police	(b) 41,000	(b) 11,900	52,900
XXIV.—Agriculture	(e) 1,600	(e) 500	2,100	31.—Education	(b) 23,400	(b) 6,800	30,200
				32.—Medical	(b) 4,700	(b) 1,400	6,100
				33.—Public Health	(b) 1,300	(b) 400	1,700
				34.—Agriculture	(e) 4,600	(e) 1,500	6,100
				37.—Miscellaneous	..	..	..
				41.—Civil Works	(f) 18,100	(f) 100	18,200
				47.—Miscellaneous	(b) 4,900	(b) 1,400	6,300
Total	1,83,200	63,600	2,46,800	Total	1,68,600	46,200	2,14,800

EXPLANATORY REMARKS.

N. B.—Except where otherwise stated we have taken the figures supplied by the local Government which were worked out generally with reference to our instructions, see Chapter II.

(*a*) V.—*Land Revenue.*—It was not possible to obtain the figures of revenue actually realised in the villages concerned during the last few years, and moreover as the actual realisation during some of the years under review was abnormally low owing to scarcity, we have resorted to the only remaining course of giving credit for the current land revenue assessment. It is understood that during the period 1924-25 to 1926-27, cent per cent. collection was made in the ceded areas.

(*b*) Under these heads we have taken the Accountant General's figures for the District and apportioned them on the basis of population, *i.e.*, 12 ·7 per cent. Rahatgarh, etc., and 3·7 per cent. for Kanjia.

(*c*) 5.—Land Revenue.—Accountant General's figure for the District was apportioned in the proportion of the land revenue figures adopted by the Committee to the revenue of the District.

(*d*) In these cases, the Accountant General's expenditure figures for the District have been allocated in the proportion of the revenue of the ceded territories under the corresponding head to the revenue of the District.

(*e*) We have taken Accountant General's figures as our basis for both revenue and expenditure under Agriculture and alloted the same in the proportion which the land revenue of the areas bears to the normal land revenue of the District.

(*f*) These figures represent the average annual cost of maintenance and average expenditure on original works.—Buildiugs and Roads *vide* Statement No. LXXV.

(*g*) The average annual cost of the District on account of Survey and Settlement operations (*Vide* paragraph 20) has been divided in the proportion of land revenue of the areas to the land revenue of the District.

(*h*) As prisoners are frequently transferred from one jail to another and a large central jail in one District will probably accommodate prisoners from the neighbouring districts, we have felt that the receipt or expenditure actually incurred in a district is not a true guide. We have accordingly apportioned the entire receipt and expenditure on jails in the Province on the population basis, *i.e.*, Rs. 2·45 on the receipt side per 100 of population, and Rs. 7 per 100 on the expenditure side.

(*i*) Computed.

STATEMENT LXI.

STATEMENT

(*See para*

Statement showing the result of valuation of the

Revenue.

Heads of Account.	Nimar District, *vide* Statement No. LVI.	Hoshangabad District, *vide* Statement No. LVIII.	Betul District, *vide* Statement No. LIX.	Saugor District, *vide* Statement No. LX.	Total Revenue.
			(i) Central.		
	Rs.	Rs.	Rs.	Rs.	Rs.
II.—Taxes on Income . .	1,89,800	44,400	...	3,300	2,37,500
III.—Salt	77,900	26,200	700	17,700	1,22,500
Imperial Excises	26,300	8,800	200	6,000	41,300
Total .	2,94,000	79,400	900	27,000	4,01,300
			(ii) Provincial.		
V.—Land Revenue . . .	6,29,200	3,11,500	4,000	1,52,300	10,97,000
VI.—Excise	3,79,600	63,000	2,700	18,000	4,63,300
VII.—Stamps	3,60,500	77,600	800	39,200	4,78,100
VIII.—Forest	3,03,300	88,900	...	24,600	4,16,800
IX.—Registration . . .	35,500	6,000	...	2,500	44,000
XVII.—Administration of Justice .	21,100	5,700	500	3,000	30,300
XVIII.—Jails and Convict Settlements:	9,400	3,000	100	2,200	14,700

No. LXI.

graph 238.)

Gwalior ceded territories in the Central Provinces.

Expenditure.

Heads of Account.	Nimár District, *vide* Statement No. LVI.	Hoshangabad District, *vide* Statement No. LVIII.	Betul District, *vide* Statement No. LIX.	Saugor District, *vide* Statement No. LX.	Total expenditure excluding overhead and general charges.	Formulæ for calculating overhead charges, *vide* Statement No. II.	Amount of overhead and general charges debitable.	Total charges of the ceded areas.
				(i) Central.				
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
2.—Taxes on Income.	13,000	3,500	...	1,000	17,800	6·93%	18,400	36,200
3.—Salt . .	9,400	3,300	100	2,100	14,800	...	...	14,800
23.—Audit . .	...	...	...	...	...	...	21,000	(*d*) 21,000
37.—Census . .	...	...	...	...	...	...	1,200	(*d*) 1,200
45.—Superannuation	...	...	...	...	...	...	6,300	(*d*) 6,300
Total .	22,700	6,700	100	3,100	32,600	...	46,900	79,500
				(ii) Provincial.				
5.—Land Revenue	1,16,700	25,200	2,300	16,600	1,60,800	·0037 $(r+e)$	4,700	1,65,500
6.—Excise . .	46,800	3,400	400	2,400	53,000	·06 $(r+e)$	31,000	84,000
7.—Stamps . .	6,700	2,600	...	700	10,000	·01 $(r+e)$	4,900	14,900
8.—Forest . .	1,76,100	48,700	...	15,600	2,40,400	·03 $(r+e)$	20,200	2,75,900
8-A.—Forest Capital Outlay.	12,000	2,500	800	...	15,300			
9.—Registration .	8,000	1,500	...	1,000	10,500	·04 $(r+e)$	2,200	12,700
22.—General Administration.	1,37,800	32,900	...	24,700	1,95,400	·0439 × t	87,600	2,83,000
24.—Administration of Justice.	1,39,500	46,300	500	23,800	2,10,100	·04 × p*	24,100	2,34,200
25.—Jails and Convict Settlements.	26,900	9,000	300	6,100	42,300	(*a*) ...	(*a*) ...	42,300
26.—Police . .	1,86,400	64,800	1,400	52,900	3,05,500	·117 × *e*	35,700	3,41,200

EXPLANATORY REMARKS.

(*a*) As we have apportioned the expenditure of the Province on the population basis [*vide* note (*e*) to Statement No. LIII] we have not added any overhead charges.

(*d*) See paragraph 29.

*r=6,03,546.

t—Rs. 19,96,100.

STATEMENT

(*See para*

Statement showing the result of valuation of the

Revenue.

Heads of Account.	Nimar District, *vide* Statement No. LVI.	Hoshangabad District, *vide* Statement No. LVIII.	Betul District, *vide* Statement No. LIX.	Saugor District, *vide* Statement No. LX.	Total Revenue.
		(*ii*) **Provincial**—*contd.*			
	Rs.	Rs.	Rs.	Rs.	Rs.
XIX.—Police	300	300	...	400	1,000
XXI.—Education	11,100	...	...	2,200	13,300
XXII.—Medical	100	600	...	100	800
XXIII.—Public Health . . .	1,800	700	...	200	2,700
XXIV.—Agriculture . . .	7,500	...	...	2,100	9,600
XXV—Industries	400	...	...	...	400
XXVI.—Miscellaneous Departments .	7,100	1,500	...	...	8,600
XXX.—Civil Works . . .	3,500	...	...	...	3,500
XXXV.—Miscellaneous . . .	17,900	3,600	...	...	21,500
Total .	17,88,300	5,62,400	8,100	2,46,800	26,05,600

No. LXI *concld.*

graphs 231 and 238.)

Gwalior ceded territories in the Central Provinces.

Expenditure.

Heads of Account.	Nimar District, *vide* Statement No. LVI.	Hoshangabad District, *vide* Statement No. LVIII.	Betul District, *vide* Statement No. LIX.	Saugor District, *vide* Statement No. LX.	Total expenditure excluding overhead and general charges.	Formulæ for calculating overhead charges, *vide* Statement No. II.	Amount of overhead and general charges debitable.	Total charges of the ceded areas.
				(ii) **Provincial**—*contd.*				
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
30.—Scientific Departments.	...	...	...	...	...	$\cdot 001 \times p$	600	600
31.—Education	1,63,400	64,800	400	30,200	2,58,800	$\cdot 06 \times p$	36,200	2,95,000
32.—Medical	38,900	15,600	...	6,100	60,600	$\cdot 025 \times p$	15,100	75,700
33.—Public Health	3,400	1,700	100	1,700	6,900	$\cdot 01 \times p$	6,000	12,900
34.—Agriculture	31,300	35,600	100	6,100	73,100	$\cdot 27 \times e$ + $\cdot 008 \times p$	24,500	97,600
35.—Industries	400	...	...	...	400	$1 \times e$	400	800
37.—Miscellaneous Departments.	100	200	...	...	300	...	(c) ...	300
41.—Civil Works	2,31,600	91,300	...	18,200	3,41,100	$\cdot 0111 \times t$ (b) + $\cdot 24 \times e$	1,04,000	4,45,100
43.—Famine Relief		...	...	...	...	...	18,100	(e) 18,100
45.—Superannuation Allowances and Pensions.			...	...	...	...	1,13,900	(f) 1,13,900
46.—Stationery and Printing.	...		...	...	...	$\cdot 014 \times t$	27,900	(g) 27,900
47.—Miscellaneous.	23,300	18,400	...	6,300	47,900	...	(c) ...	47,900
Survey and Settlement.	5,00	3,400	...	2,400	11,600	...	...	11,600
Total	13,55,000	4,67,900	6,300	2,14,800	20,44,000	...	5,57,100	26,01,100

EXPLANATORY REMARKS.

(b) The formula we have adopted here includes also expenditure on account of establishment, tools and plant.

(c) As we have got figures of expenditure actually incurred in the ceded areas, we have not added overhead charges under these heads.

(e) See paragraph 21.

(f) See paragraph 19.

(g) See paragraph 18.

STATEMENT No. LXII.

(See paragraph 247.)

Statement of the revenue and expenditure of the ceded area known as Yawal Chopra in the East Khandesh District of the Bombay Presidency.

Revenue.		Expenditure.	
Heads of Account.	Average annual Amount.	Heads of Account.	Average annual Amount.
	Rs.		Rs.
	(*i*) CENTRAL.		
II.—Taxes on Income .	55,000	2.—Taxes on Income .	4,200(*b*)
III.—Salt . . .	34,900(*a*)	3.—Salt . . .	4,200(*a*)
Imperial Excises .	11,700		
Total . .	1,01,600	Total .	8,400
	(*ii*) PROVINCIAL.		
V.—Land Revenue .	5,83,800	5.—Land Revenue .	73,700
VI.—Excise . . .	1,62,600	6.—Excise . . .	11,900(*c*)
VII.—Stamps . .	1,52,100	7.—Stamps . .	2,400
VIII.—Forest . .	14,200	8.—Forest . . .	5,400(*d*)
IX.—Registration . .	15,100	9.—Registration .	5,700
XVII.—Administration of Justice.	10,800	22.—General Administration.	98,500
XVIII.—Jails and convict settlements.	5,000(*g*)	24.—Administration of Justice.	39,000
XXI.—Education . .	2,900	25.—Jails and convict settlements.	20,600(*g*)
XXII.—Medical . .	1,900	26.—Police . . .	76,900(*e*)
XXIII.—Public Health .	2,400	31.—Education . .	1,41,900
XXIV.—Agriculture .	2,300	32.—Medical . .	9,600
XXVI.—Miscellaneous .	1,900	33.—Public Health .	6,400
XXX.—Civil Works .	2,700	34.—Agriculture . .	12,200
		Veterinary . .	3,700
		Co-operative .	5,300
		37.—Miscellaneous Departments.	2,000
		41.—Civil Works .	3,200(*f*)
Total . .	9,57,700	Total . .	5,98,400

N. B.—In all cases of Provincial revenue and expenditure the average of the ceded area is based on the actuals of three years. Additional remarks regarding method of calculation, etc., have been added where the information is available.

EXPLANATORY REMARKS.

(*a*) Computed, *vide* paragraph 11.

(*b*) The district expenditure of Rs. 30,000 has been apportioned in the proportion of revenue of the ceded area to the revenue of the district.

(*c*) The expenditure represents actual expenditure on the staff employed in the ceded area *plus* a proportionate share (based on the number of talukas in the district) of the district overhead charges.

(*d*) The cost of forest administration has been calculated in proportion to forest area.

(*e*) The average annual cost of the District Police establishment has been apportioned on the basis of population.

(*f*) This includes (i) average annual maintenance charges Rs. 47,000, *viz.* Buildings Rs. 3,400; Roads Rs. 43,600.

(ii) average capital expenditure during 4 years ending 1929-30 Rs 22,400, *viz.*, Buildings Rs. 10,964; Roads Rs. 12,436.

(iii) Grants in aid to local bodies Rs. 12,800.

(*g*) Under "Jail and Convict Settlements" we have apportioned a share of the provincial revenue and expenditure on population basis.

STATEMENT No. LXIII.

(See paragraph 248.)

Statement of revenue and expenditure of 11 ceded villages in Sholapur District of Bombay.

Revenue.		Expenditure.	
Heads of Account.	Amount.	Heads of Account.	Amount.
	Rs.		Rs.
	(*i*) CENTRAL.		
Imperial Excises .	500(*a*)		
III.—Salt . . .	1,400(*a*)	3.—Salt . . .	200(*a*)
Total . .	1,900	Total .	200
	(*ii*) PROVINCIAL.		
V.—Land Revenue .	16,900(*b*)	5.—Land Revenue .	1,300(*d*)
VI.—Excise . . .	1,600(*b*)	6.—Excise . . .	300(*e*)
VIII.—Forest . .	100(*b*)	8.—Forest . . .	..
IX.—Registration .	300(*c*)	9.—Registration . .	200(*e*)
XIII.—Irrigation . .	100(*h*)	XIII.—Irrigation Working expenses.	.. (*i*)
XVIII.—Jails, etc. . .	200		
XIX.—Police . .	600(*c*)	14.—Interest . .	.. (*i*)
XXI.—Education . .	100(*b*)	22.—General Administration.	4,600(*e*)
		25.—Jails and Convict Settlements.	900(*e*)
		26.—Police . . .	3,500(*e*)
		31.—Education . .	2,500(*f*)
		32.—Medical . .	900(*e*)
		33.—Public Health .	400(*e*)
		41.—Civil Works . .	3,000(*g*)
Total . .	19,900	Total . .	17,600

EXPLANATORY REMARKS.

(*a*) Computed, *vide* paragraph 11.

(*b*) Based on actuals.

(*c*) Proportion of District figures as calculated by the Collector.

(*d*) Proportion of District expenditure taken on the basis of land revenue of the ceded villages to land revenue of the District.

(*e*) Proportion of the figures of the District, as furnished by the Accountant General, on population basis.

(*f*) The actual expenditure in the ceded villages is Rs. 1,400, while a proportion of the District expenditure apportioned on population basis amounts to Rs. 4,600. We have taken Rs. 2,500 as a fair charge.

(*g*) Represents average maintenance of 6¼ miles of roads, *plus* Rs. 700 on account of Grants-in-aid to local bodies.

(*h*) Represents actual irrigation revenue derived from the ceded village of Bhogaon in respect of the Ekruk tank.

(*i*) As the revenue of the Ekruk tank is derived mainly from water supplied to the Municipality and Mills, we considered that instead of charging the ceded villages with a proportion (*i*) of the interest on the capital outlay of the Ekruk tank, and (*ii*) of the working expenses of the tank on the basis of area under irrigation, it would be fairer to apportion these charges on the basis of actual revenue derived from the ceded area to the total revenue of the tank. In this proportion, *viz.*, ·09 per cent. the amount of interest and working expenses chargeable to the ceded villages is negligible.

STATEMENT No. LXIV.

(See paragraph 248.)

Statement of the revenue and expenditure of 2 villages of Ahmadnagar District of Bombay, *viz.*,—Bhatodi and Athwad.

Revenue.		Expenditure.	
Heads of Account.	Amount.	Heads of Account.	Amount.
	Rs.		Rs.
(i) CENTRAL.			
III.—Salt . . .	200(*b*)	3.—Salt . . .	.. (*c*)
Imperial Excises .	100(*b*)		
Total . .	300	Total . .	*Nil*
(ii) PROVINCIAL.			
V.—Land Revenue .	3,900(*d*)	5.—Land Revenue .	
VI.—Excise . . .	200(*e*)	22.—General Administration and	900(*g*)
IX.—Registration . .	100(*e*)	24.—Administration of Justice (Criminal).	
XIII.—Irrigation . .	2,100(*f*)	6.—Excise . . .	.. (*h*)
		9.—Registration . .	.. (*i*)
		XIII.—Irrigation—deduct working expenses.	2,000(*j*)
		14.—Interest . .	4,000(*k*)
		24.—Administration of Justice (Civil).	400(*l*)
		25.—Jails and Convict Settlements.	100(*m*)
		26.—Police . . .	400(*m*)
		31.—Education . .	500(*n*)
		32.—Medical . .	100(*o*)
		34.—Agriculture . .	100(*p*)
		41.—Civil Works . .	300(*q*)
Total . .	6,300	Total .	8,800

EXPLANATORY REMARKS.

(*b*) Computed, *vide* paragraph 11.

(*c*) The proportionate cost of collection of revenue is negligible.

(*d*) Represents average of land revenue assessment and miscellaneous land revenue of last three years.

(*e*) Proportion of the District revenue calculated by the Collector.

(*f*) Represents proportion, based on area under irrigation by the Bhatodi Tank, of the average annual revenue derived from this Tank as given in the Administrative Account. This proportion being approximately 34 per cent.

(*g*) The three heads of expenditure are under the charge of the District revenue department and separate figures are not obtainable.

(*h*) The normal Excise expenditure is negligible. We have omitted a sum of Rs. 900 roundly on account of establishment charges for ganja cultivation as this is presumably included in our figure of provincial overhead charges.

(*i*) The proportion of District expenditure under this head is negligible.

(*j*) Represents proportion (34 per cent.) of the average maintenance charges of the Bhatodi tank as given in the Administrative accounts, based on the area irrigated.

(*k*) Represents proportion of the interest charges of the Bhatodi tank according to the Administrative accounts, based on the area irrigated.

(*l*) Proportion of District Expenditure on civil courts based on the number of civil cases.

(*m*) Proportion of District expenditure based on population.

(*n*) In the case of Bhatodi this represents a proportion of the cost of the school in that village based on the number of pupils in so far as Bhatodi is concerned, a proportion of the District expenditure on Education, based on population has been calculated for the other village.

(*o*) Represents proportion of cost of civil hospital at Ahmadnagar based on population.

(*p*) Represents proportion of District expenditure based on area cultivated.

(*q*) Average annual maintenance of Government buildings at Bhatodi, *plus* Rs. 200 on account of Grants-in-aid to local bedies.

STATEMENT No. LXV.

(See paragraph 256 and Statements Nos. XXIV and XXV).

Statement of revenue and expenditure of the Panch Mahals District of Bombay.

Revenue.		Expenditure.	
Heads of Account.	Amount.	Heads of Account.	Amount.
	Rs.		Rs.
	(*i*) CENTRAL.		
II.—Taxes on Income .	78,000(*b*)	2.—Taxes on Income .	13,800(*c*)
III.—Salt . . .	76,000(*a*)	3.—Salt . . .	9,200(*a*)
Imperial Excises . .	25,700	41.—Civil Works . .	3,500(*d*)
Total .	1,79,700	Total .	26,500
	(*ii*) PROVINCIAL.		
V.—Land Revenue .	4,82,800(*b*)	5.—Land Revenue .	50,900(*c*)
VI.—Excise . . .	3,53,800(*b*)	6.—Excise . . .	1,08,000(*c*)
VII.—Stamps . .	1,16,400(*b*)	7.—Stamps. . .	1,700(*c*)
VIII.—Forest . .	2,96,200(*b*)	8.—Forest . . .	89,000(*c*)
IX.—Registration . .	13,000(*b*)	8A.—Forest . .	500(*c*)
XIII and XIV.—Irrigation	6,800(*b*)	9.—Registration . .	6,200(*c*)
XVII.—Administration of Justice.	30,500(*b*)	XIII.—Irrigation deduct working expenses.	1,900(*c*)
XVIII.—Jails and Convict Settlements.	10,900(*b*)	14.—Interest . .	4,100(*f*)
XIX.—Police. . .	2,100(*b*)	15.—Irrigation . .	28,100(*i*)
XXI.—Education . .	12,500(*b*)	22.—General Administration.	2,20,100(*c*)
XXII.—Medical . .	3,300(*b*)	24.—Administration of Justice.	77,300(*c*)
XXIII.—Public Health .	3,600(*b*)	25.—Jails and Convict Settlements.	45,000(*c*)
XXIV.—Agriculture .	4,000(*b*)	26.—Police . . .	2,36,300(*c*)
Cooperative .	100(*b*)		
XXVI.—Miscellaneous Departments.	600(*b*)	31.—Education . .	3,03,200(*c*)
XXX.—Civil Works .	62,100(*b*)	32.—Medical . .	35,700(*c*)
XXXV.—Miscellaneous .	1,100(*b*)	33.—Public Health .	22,600(*c*)
		34.—Agriculture . .	7,600(*c*)
		Co-operative . .	7,100(*c*)
		Veterinary . .	4,200(*c*)
		37.—Miscellaneous .	300(*c*)
		41.—Civil Works . .	1,32,500(*h*)
		47.—Miscellaneous .	5,500(*c*)
		Survey and Settlement .	1,800(*g*)
Total .	13,99,800	Total .	13,89,600

(*a*) Computed, *vide* paragraph 11.

(*b*) For basis of revenue figures (both Central and Provincial), see explanations attached to Statement No. XXIV.

(*c*) For basis of expenditure figures (both Central and Provincial), see explanations attached to Statement No. XXV.

(*d*) The figure shown against 41-Civil Works —Central—is the average of the expenditure incurred during the 5 years ending 1930-31 in the District based on separate details furnished by the Collector.

(*e*) Represents average annual expenditure on maintenance and repairs of Irrigation works for which capital accounts are kept. The works taken into account are the Suki river project and the Futelao tank.

(*f*) This represents interest on Irrigation works for which capital accounts are kept. The figures have been taken from the Administrative accounts and relate to the Suki river project and the Futelao tank.

(*g*) Survey and Settlement expenditure is based on separate figures furnished by the local authorities for three Settlements divided by the normal period covered by each Settlement.

(*h*) Represents—

	Original Works.	Maintenance and Repairs.
	Rs.	Rs.
Buildings	14,200	22,600
Roads.	1,800	65,700
Total .	16,500	88,300

Plus Rs. 27,700 on account of Grants-in-aid to local bodies.

(*i*) Represents average annual maintenance and repairs of Irrigation works for which neither capital nor revenue accounts are kept; based on separate details furnished to us by the Collector, *plus* 23 per cent. for establishment, etc., charges.

STATEMENT

(*See para*

Statement showing the result of valuation of the Gwalior

Revenue.

Heads of Account.	East Khandesh ceded area, *vide* Statement No. LXII.	11 Sholapur and 2 Ahmednagar villages *vide* Statements, Nos. LXIII and LXIV.	Panch Mahals District, *vide* Statement No. LXV.	Total revenue.
		(i) Central.		
	Rs.	Rs.	Rs.	Rs.
I.—Customs	(*a*)	(*a*)	(*a*)	(*a*)
II.—Taxes on Income	55,000	...	78,000	1,33,000
III—Salt	34,900	1,600	76,000	1,12,500
Imperial Excises	11,700	600	25,700	38,000
Total	1,01,600	2,200	1,79,700	2,83,500
		(ii) Provincial.		
V.—Land Revenue	5,83,600	20,800	4,82,800	10,87,400
VI.—Excise	1,62,600	1,800	3,53,800	5,18,200
VII.—Stamps	1,52,100	...	1,16,400	2,68,500
VIII.—Forest	14,200	100	2,96,200	3,10,500
IX.—Registration	15,100	400	13,000	28,500
XIII.— / XIV.— Irrigation	...	2,200	6,800	9,000
XVII.—Administration of Justice	10,800	...	30,500	41,300
XVIII.—Jails and convict settlements	5,000	200	10,900	(*c*) 16,100

No. LXVI.

graphs 256 and 257.)

ceded territories situated in the Bombay Presidency.

Expenditure.

Heads of Account.	East Khandesh ceded area, *vide* Statement No. LXII.	11 Sholapur and 2 Ahmednagar villages, *vide* Statements Nos. LXIII and LXIV.	Panch Mahals District *vide* Statement No. LXV.	Total Expenditure excluding overhead and General charges.	Formulæ for calculating overhead and general charges *vide* Statement No. III.	Amount of overhead and general charges debitable.	Total charges of the ceded areas.	Remarks.
			(i) Central.					
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	
1.—Custom . .	(a)	(a)	(a)	(a)	(a)	(a)	(a)	
2.—Taxes on Income .	4,200	...	13,800	18,000	·39%(b)	100	18,100	
3.—Salt . . .	4,200	200	9,200	13,600	...	...	13,600	
23.—Audit . . .	...	...	...	...	...	27,700	27,700	See para. 29.
37.—Census . . .	...	...	...	...	...	2,000	2,000	See para. 29.
41.—Civil Works . .	...	...	3,500	3,500	...	...	3,500	
45.—Superannuation Allowances and Pensions.	...	...	...	...	...	4,800	4,800	See para. 29.
Total .	8,400	200	26,500	35,100	...	34,600	69,700	
			(ii) Provincial.					
5.—Land Revenue .	73,700	2,200	50,900	1,26,800	·004 (r+e)	4,900	1,31,700	
6.—Excise . . .	11,900	300	1,08,000	1,20,200	·029 (r+e)	18,500	1,38,700	
7.—Stamps . . .	2,400	...	1,700	4,100	·003 (r+e)	800	4,900	
8.—Forest . . .	5,400	...	89,000	94,400	·02 (r+e)	8,100	1,03,000	
8—A. Forest . .	...	...	500	500				
9.—Registration .	5,700	200	6,200	12,100	·025 (r+e)	1,000	13,100	
XIII.—Irrigation—deduct Working expenses.	...	2,000	1,900	3,900	...	...	3,900	
14.—Interest . .	...	4,000	4,100	8,100	...	...	8,100	
15.—Irrigation . .	...	...	28,100	28,100	...	...	28,100	
22.—General Administration.	98,500	4,600	2,20,100	3,23,200	·052 × t(c)	1,02,400	4,25,600	

Explanatory Remarks.

(a) Customs revenue and expenditure has been separately computed, *vide* Statement, No. LXXIV.
(b) Represents proportion, based on revenue, of the cost of the Commissioner of Income Tax, Bombay.
(c) t—Rs. 19,68,800.

STATEMENT

(*See para*

Statement showing the result of valuation of the Gwalior

Revenue.

Heads of Account.	East Khandesh ceded area *vide* Statement No. XLII.	11 Sholapur and 2 Ahmednagar villages *vide* Statements Nos. LXIII and LXIV.	Panch Mahals District *vide* Statement No. XLV.	Total revenue.
Provincial—*contd.*				
	Rs.	Rs.	Rs.	Rs.
XIX.—Police	...	600	2,100	2,700
XXI.—Education	2,800	100	12,500	15,500
XII.—Medical	1,900	...	3,300	5,200
XXIII.—Public Health	2,400	...	3,600	6,000
XXIV.—Agriculture	2,300	...	4,000	6,300
Co-operative	...	...	100	100
XXVI.—Miscellaneous Departments	1,900	...	600	2,500
XXX.—Civil Works	2,700	...	62,100	64,800
XXXV.—Miscellaneous	...	...	1,100	1,100
Total	9,57,700	26,200	13,99,800	23,83,700

No. LXVI—*concld.*

graphs 256 and 257.)

ceded territories situated in the Bombay Presidency.

Expenditure.

Heads of Account.	East Khandesh ceded area *vide* Statement No. LXII.	11 Sholapur and 2 Ahmednagar villages *vide* Statements Nos. LXIII and LXIV.	Panch Mahals District *vide* Statement No. LXV.	Total Expenditure excluding overhead and general charges.	Formulæ for calculating overhead and general charges *vide* Statement No. III.	Amount of overhead and general charges debitable.	Total charges of the ceded areas.	Remarks.
			(ii) Provincial— *contd.*					
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	
24.—Administration of Justice.	39,000	400	77,300	1,16,700	·097×p	53,800	1,70,500	P=5, 54,800
25.—Jails and convict Settlements.	20,060	1,000	45,000	66,600	·0048×p	2,600	69,200(*a*)	
26.—Police . . .	76,900	3,900	2,36,300	3,17,100	·17×e	53,900	3,71,000	
30.—Scientific Department.	...	...	...	...	·004×p	2,200	2,200	
31.—Education . .	1,41,900	3,000	3,03,200	4,48,100	·13×p	72,100	5,20,200	
32.—Medical. . .	9,600	1,000	35,700	46,300	·13×p	72,100	1,18,400	
33.—Public Health .	6,400	400	22,600	29,400	·04×p	22,200	51,600	
34.—Agriculture . .	12,200	100	7,600	19,900	·35×e			
Co-operative . .	5,300	...	7,100	12,400	·08×p	58,500	98,700	
Veterinary . .	3,700	...	4,200	7,900				
35.—Industries . .	...	...	...	...	·004×p	2,200	2,200	See para. 18.
37.—Miscellaneous Departments.	2,000	...	300	2,300	·02×p	(*b*)8,800	11,100	
41.—Civil Works . .	83,200	3,300	1,32,500	2,19,000	·3×e ·0044×t	74,400	2,93,400	
43.—Famine Relief .	...	...	...	...	...	27,70	27,700	See para. 21.
45.—Superannuation Allowances and Pensions.	...	..	...	...	...	1,00,100	1,00,100	See para. 19.
46.—Stationery and Printing.	...	...	..	...	·0139×t	27,300	27,300	See para. 15.
47.—Miscellaneous .	...	...	5,500	5,500	·0161×t	26,200(*b*)	31,700	See para. 18.
Survey and Settlement	...	...	1,800	1,800	...	...	1,800	See para. 20.
Total .	5,98,400	26,400	13,89,600	20,14,400	...	7,39,800	27,54,200	

(*a*) Under Jails and Convict Settlements a share of both revenue and expenditure of the whole Province has been apportioned on a population basis.

(*b*) From the gross expenditure computed for the ceded areas, as explained in paragraphs 13 and 18, we have deducted, such direct expenditure as is incurred in the ceded areas, the balance only being shewn in the column 'overhead and general charges'.

STATEMENT No. LXVII.

(See paragraph 268.)

Statement of the revenue of the ceded areas in the Jhansi District.

Heads of Account.	Collector's figures for the District.	Ceded areas' share as adopted by the Committee.
	Rs.	Rs.
(*i*) CENTRAL.		
II.—Taxes on Income	68,900	45,200(*h*)
III.—Salt	..	29,500(*g*)
Imperial Excises	..	11,900(*g*)
Total		86,600
(*ii*) PROVINCIAL.		
V.—Land Revenue	..	1,37,400(*a*)
IV.—Excise	2,76,100	1,18,000(*b*)
VII.—Stamps	1,62,300	47,200(*c*)
VIII.—Forest	86,300	42,600(*d*)
IX.—Registration	12,400	3,600(*c*)
XIII.—Irrigation	52,900	..
XVII.—Administration of Justice	1,47,200	5,500(*e*)
XVIII.—Jails and convict settlements	2,000	2,800(*f*)
XIX.—Police	6,800	2,000(*c*)
XXI.—Education	22,200	6,400(*c*)
XXII.—Medical	400	100(*c*)
XXIII.—Public Health	10,900	3,200(*c*)
XXIV.—Agriculture	1,500	400(*i*)
Co-operative	100	..
Veterinary	500	100(*c*)
XXX.—Civil Works	8,700	2,500(*c*)
Total		3,71,800

EXPLANATORY REMARKS.

(*a*) Except for a small amount on account of Land Records which has been calculated from the district figure on the basis of population, this figure represents the average land revenue accruing from the ceded area.

(*b*) This represents the average direct revenue from the ceded areas.

(*c*) As the direct revenue under these heads was not available, we have apportioned the revenue of the district on the basis of population. The population of the ceded areas is 29·1 per cent. of the district population.

(*d*) The Forest revenue of the District has been apportioned by the Collector to the ceded areas on the basis of the area under forest.

(*e*) *XVII—Administration of Justice.*—As the figure for the district as a whole furnished by the Collector was not considered to be correct the revenue of the Province as a whole under this head has been apportioned to the ceded areas on the basis of population (0·39 per cent. of the population of the Province).

(*f*) The receipt of the whole Province has been apportioned on the basis of population (Rs. 1·62 per 100 persons)—*vide* also note (*e*) below Statement No. LIII

(*g*) *III.—Salt* and *Imperial Excises.*—The amounts have been computed by us in the manner described in paragraph 11.

(*h*) Represents average actual revenue in the ceded areas.

(*i*) Revenue as estimated by the Collector on the basis of area under cultivation.

STATEMENT No. LXVIII.

(See paragraph 268.)

Statement of the expenditure of the ceded areas in the Jhansi District.

Heads of Account.	Collector's figures for the District.	Figures of the ceded areas as adopted by the Committee.
(*i*) CENTRAL.	Rs.	Rs.
2.—Taxes on Income	9,100	6,000(*a*)
3.—Salt	..	3,600*
Total		9,600
(*ii*) PROVINCIAL.		
5.—Land Revenue	1,21,300	32,500(*b*)
Survey and Settlement	..	6,200(*g*)
6.—Excise	24,600	10,600(*a*)
7.—Stamps	4,300	1,200(*c*)
8.—Forest	76,800	38,000(*d*)
8A.—Forest Capital Outlay	4,300	2,100(*d*)
9.—Registration	6,200	1,800(*c*)
15.—Irrigation	53,100	..
22.—General Administration	1,93,900	56,400(*c*)
24.—Administration of Justice	99,900	29,100(*c*)
25.—Jails and Convict Settlements	43,800	14,900(*e*)
26.—Police	4,68,500	1,36,300(*c*)
31.—Education	4,92,100	1,43,200(*c*)
32.—Medical	61,300	17,800(*c*)
33.—Public Health	1,11,100	32,300(*c*)
34.—Agriculture	6,100	1,600(*h*)
Co-operative	900	300(*c*)
Veterinary	15,000	4,400(*c*)
35.—Industries	32,000	9,300(*c*)
41.—Civil Works	1,30,300	48,000(*f*)
Total		5,85,000

EXPLANATORY REMARKS.

*Computed cost of collection.

(*a*) A share of the district expenditure has been apportioned to the ceded area in the proportion of the revenue of ceded area to the revenue of the district.

(*b*) Expenditure for the district has been apportioned on the basis of cultivated area.

(*c*) Share of the district expenditure has been apportioned on the population basis.

(*d*) District expenditure apportioned on the basis of area under Forest.

(*e*) As prisoners are frequently transferred from one District to another and one Central Jail in one district will probably accommodate prisoners from a number of districts, we feel that the expenditure incurred in the district is no true guide We have therefore apportioned the entire expenditure of the Province on the basis of population (Rs. 8·63 per 100 of population).

(*f*) This includes estimated average expenditure on Original Works (Rs. 7 200) and maintenance and repairs of buildings and roads and a share of the Government grants-in-aid paid to local bodies for Civil Works.

(*g*) Based on the cost of the last Survey and Settlement.

(*h*) Share of the district expenditure on the basis of area under cultivation.

STATEMENT No. LXIX.

(See paragraph 275.)

Statement of revenue and expenditure of the Gwalior ceded areas in the Jalaun District.

Revenue.		Expenditure.	
Heads of Account.	Amount.	Heads of Account.	Amount.
	Rs.		Rs.
	(*i*) CENTRAL.		
II.—Taxes on Income	500(*b*)	2.—Taxes on Income	100(*g*)
III.—Salt	9,200(*a*)	3.—Salt	1,100 (*f*)
Imperial Excises	3,800(*a*)		
Total	13,500	Total	1,200
	(*ii*) PROVINCIAL.		
V.—Land Revenue	1,32,400(*b*)	5.—Land Revenue	18,500(*h*)
VI.—Excise	2,800(*b*)	22.—General Administration	
		Survey and Settlement	600 (*r*)
VII.—Stamps	16,000(*c*)	6.—Excise	1,100(*i*)
		7.—Stamps	
VIII.—Forest	.. (*d*)	8.—Forest	.. (*d*)
IX.—Registration	1,000(*c*)	XIII.—Irrigation Working Expenses	57,100(*k*)
XIII & XIV.—Irrigation	93,300(*e*)	14.—Interest	48,600(*l*)
XVII.—Administration of Justice	1,400(*c*)	15.—Irrigation	150(*m*)
XVIII.—Jails and Convict Settlements	200(*c*)	24.—Administration of Justice	3,200(*n*)
XIX.—Police	400(*c*)	26.—Police	25,700(*n*)
XXI.—Education	1,300(*c*)	31.—Education	21,500(*n*)
		25.—Jails and Convict Settlements	6,800(*o*)
		32.—Medical	
		33.—Public Health	
		34.—Agriculture	15,900(*p*)
		9.—Registration	
		5.—Land Records	
		41.—Civil Works	1,700(*q*)
Total	2,48,800	Total	2,00,850

EXPLANATORY REMARKS.

(*a*) Represents revenue computed, *vide* paragraph 11.

(*b*) Represents actual revenue in the ceded areas.

(*c*) In these cases, the revenue of the District has been apportioned on the basis of population.

(*d*) We had no reliable data on which to apportion a share of the revenue and expenditure under VIII—Forest and 8—Forest. In any case the District figure is not large and the share of the ceded villages would be negligible.

(*e*) The revenue of the Betwa Canal System serving the ceded territories has been allocated in the proportion of the area under irrigation in the ceded areas to the total area irrigated by the systems, *viz.*, 17·7 per cent.

(*f*) Represents computed cost of collection based on the computed revenue calculated in the indirect method.

(*g*) The Income-tax expenditure of the 'circle' has been apportioned in the proportion of the revenue of the ceded area to the revenue of the circle.

(*h*) This includes also expenditure adjustable under the head 22—General Administration. As the actual expenditure in the ceded area could not be ascertained nor could the same be separated from the expenditure on General Administration, a share of the expenditure of the District under both the heads has been worked out on the basis of population. Separate figures even for the district under these heads are not available in view of the system of accounts maintained in the United Provinces.

(*i*) Includes the expenditure adjustable under 7—Stamps also. The expenditure figure is a share of the District expenditure under these heads based on the proportion which the revenue of the ceded area under these heads bears to the corresponding revenue of the district.

(*k*) Represents a share of the working expenses of the Betwa Canal System taken in proportion of area irrigated in the ceded territory to entire area irrigated by the System, *i.e.*, 17·7 per cent.

(*l*) Represents 17·7 per cent. of the Interest charged to the Betwa Canal System in the Capital and Revenue Accounts of the System for the year 1929-30. 17·7 is the per centage of acreage irrigated in ceded territories to the total acreage irrigated by the System.

(*m*) Represents annual cost of maintenance of irrigation works in the ceded area for which neither capital nor revenue accounts are kept.

(*n*) The expenditure of the district has been apportioned on the basis of population.

(*o*) The figures for the expenditure adjustable under '25—Jails and Convict Settlements, 32—Medical and 33—Public Health' cannot be separately obtained for the district. The total expenditure under these heads has been apportioned on a population basis.

(*p*) Worked out from the total figure for the district on the basis of cultivated area. Includes also the expenditure adjustable under 'Land Records' and '9—Registration'.

(*q*) Represents average annual maintenance charges of Government buildings in the ceded area together with an addition of Rs. 900 on account of a share of Government grants-in-aid to loca lbodies for the maintenance of roads, etc.

(*r*) Estimated share of Settlement charges, *vide* paragraph 20 of the Report.

STATEMENT No. LXX.

(See paragraph 279.)

Statement of revenue and expenditure of 17 villages in Muttra District and 3 villages in Agra District.

Revenue.				Expenditure.			
Heads of Account.	Muttra.	Agra.	Total.	Heads of Account.	Muttra.	Agra.	Total.
	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
				(*i*) CENTRAL.			
II.—Taxes on Income . . .	..	..	..				
III.—Salt	1,400	100	1,500	3.—Salt	200	..	200
Imperial Excises . . .	600	..	600				
Total . .	2,000	100	2,100	otal . . .	200	..	200
				(*ii*) PROVINCIAL.			
V.—Land Revenue . . .	19,100	2,400	21,500	5.—Land Revenue . . .	1,400	200	1,600
VI.—Excise	1,800	..	1,800	6.—Excise	300	..	300
VII.—Stamps	4,600	..	4,600	7.—Stamps	100	..	100
IX.—Registration . . .	500	..	500	9.—Registration . . .	100	..	100
XIII.—Irrigation(c) . .	14,100	100	14,200	XIII.—Irrigation—Working expenses.	(c) 5,600	..	5,600

Revenue.				Expenditure.			
Heads of Account.	Muttra.	Agra.	Total.	Heads of Account.	Muttra.	Agra.	Total.
	Rs.	Rs.	Rs.	(*ii*) PROVINCIAL—*contd.*	Rs.	Rs.	Rs.
XXI.—Education . . .	700	..	700	14.—Interest	(*c*) 4,100	..	4,100
				22.—General Administration .	2,800	300	3,100
				24.—Administration of Justice .	800	100	900
				25.—Jails	500	100	600
				26.—Police	6,700	600	7,300
				31.—Education . . .	3,500	..	3,500
				32.—Medical	600	..	600
				33.—Public Health . . .	1,300	..	1,300
				34.—Agriculture . . .	100	..	100
				41.—Civil Works . . .	(*d*) 200	..	200
				Survey and Settlement . .	(*e*) 100	..	100
Total . .	40,800	2,500	43,300	Total	28,200	1,300	29,500

EXPLANATORY REMARKS.

(*a*) Under Central heads, the figures both for revenue and the expenditure have been computed, *vide* paragraph 11.

(*b*) The figures of Provincial revenue and expenditure have been supplied to us by the local authorities and are generally based on 5 years' averages. In the cases of heads under which the actual revenue or expenditure can only be estimated for the ceded villages, *e.g.*, 22—General Administration, 24—Administration of Justice, 25—Jails, 26—Police, etc., the district figures have been apportioned on lines indicated by the Local Government at the Committee's suggestions.

(*c*) The revenue of Rs. 14,100 is derived from the distributaries of Agra Canal System passing through the ceded villages. On the basis of proportion of this figure to the revenue derived from the entire system, the ceded area share of the capital expenditure comes to Rs. 1,32,400 on which amount interest has been calculated at Rs. 4,100 . On the same basis, the share of working expenses is Rs. 5,600.

(*d*) Represents average annual cost of maintenance of Government buildings and roads.

(*e*) Represents a proportion of the annual cost of the latest revision Settlement.

STATEMENT

(*See paragraphs*

Statement showing the result of valuation of the Gwalior

Revenue.

Major Heads.	Jhansi District, *vide* Statement No. LXVII.	Jalaun District, *vide* Statement No. LXIX.	Agra and Muttra Districts, *vide* Statement No. LXX.	Total.
	(i) Central.			
	Rs.	Rs.	Rs.	Rs.
II.—Taxes on Income . .	45,200	500	...	45,700
III.—Salt	29,500	9,200	1,500	40,200
Imperial Excises . .	11,900	3,800	600	16,300
Total .	86,600	13,500	2,100	1,02,200
	(ii) Provincial.			
V.—Land Revenue . .	1,37,400	1,32,400	21,500	2,91,300
VI.—Excise . . .	1,18,000	2,800	1,800	1,22,600
VII.—Stamps . . .	47,200	16,900	4,600	67,800
VIII.—Forest . . .	42,600	...	...	42,600
IX.—Registration . .	3,600	1,000	500	5,100

No. LXXI.

268, 275 and 280.)

ceded areas in the United Provinces.

Expenditure.

Major Heads.	Jhansi District, *vide* Statement No. LXVIII.	Jalaun District, *vide* Statement No. LXIX.	Agra and Muttra Districts, *vide* Statement No. LXX.	Total.	Formulæ for calculating overhead and general charges, *vide* Statement No. IV.	Share of overhead and general charges.	Total.
			(i) Central.				
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
2.—Taxes on Income.	6,000	100	...	6,100	·54%	200	6,300
3.—Salt . .	3,600	1,100	200	4,900	...	...	4,900
23.—Audit .	...	...	...	...	...	9,700	(*a*) 9,700
37.—Census . .	...	...	...	...	...	300	(*a*) 300
Total .	9,600	1,200	200	11,000		10,200	21,200
			(ii) Provincial.				
5.—Land Revenue .	32,500	18,500	1,600	52,600	·002 $(r+e)$	700	53,300
6.—Excise . .	10,600	1,100	300	12,000	·0928 $(r+e)$	12,500	24,500
7.—Stamps . .	1,200	...	100	1,300	·0071 $(r+e)$	500	1,800
8.—Forest . .	38,000	..	...	38,000	·02 $(r+e)$	1,700	41,800
8A.—Forest Capital Outlay.	2,100	...	...	2,100	...	...	
9.—Registration .	1,800	...	100	1,900	·02 $(r+e)$	100	2,000
XII.—Irrigation Working Expenses.	...	57,100	5,600	62,700	...	...	62,700
14.—Interest .	...	48,600	4,100	52,700	...	...	52,700
15.—Irrigation .	...	150	...	150	...	...	150
22.—General Administration.	56,400	...	3,100	59,500	·0549 × t	38,500	98,000
24.—Administration of Justice.	29,100	3,200	900	33,200	·05 × p*	12,000	45,200
25.—Jails and Convict Settlements.	14,900	...	600	15,500	·002 × p	100	(*e*) 15,600
26.—Police . . .	1,36,300	25,700	7,300	1,69,300	·13 × e	22,000	1,91,300

EXPLANATORY REMARKS.

(*a*) See paragraph 29.

(*e*) In this case p. = 64,267, *i.e.*, the population of the ceded areas in the Jalaun, Agra and Muttra Districts.

* p. = 2,40,294.

t. — Rs. 7,00,800.

STATEMENT

(*See paragraphs*

Statement showing the result of valuation of the Gwalior

Revenue.

Major Heads.	Jhansi District, *vide* Statement No. LXVII.	Jalaun District *vide* Statement No. LXIX.	Agra and Muttra Districts, *vide* Statement No. LXX.	Total.
		(ii) Provincial—*contd.*		
	Rs.	Rs.	Rs.	Rs.
XIII.—Irrigation . . .	...	93,300	14,200	1,07,500
XVII.—Administration of Justice.	5,500	1,400	...	6,900
XVIII.—Jails and Convict Settlements.	2,800	200	...	3,000
XIX.—Police . . .	2,000	400	...	2,400
XXI.—Education . . .	6,400	1,300	700	8,400
XXII.—Medical . . .	100	...	...	100
XXIII.—Public Health . .	3,200	...	...	3,200
XXIV.—Agriculture . .	460	...	...	400
Co-operative . .	...	...	...	...
Veterinary .	100	...	...	100
XXX.—Civil Works . .	2,500	...	...	2,500
Total .	3,71,800	2,48,800	43,300	6,63,900

No. LXXI.—*contd.*

268, 275 and 280.)

ceded areas in the United Provinces—contd.

Expenditure.

Major Heads.	Jhansi District, *vide* Statement No. LXVIII.	Jalaun District, *vide* Statement No. LXIX.	Agra and Muttra Districts, *vide* Statement No. LXX.	Total.	Formulæ for calculating overhead and general charges, *vide* Statement No. IV.	Share of overhead and general charges.	Totals
(ii) Provincial—*contd.*							
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.
30.—Scientific Departments.	...	...	...	...	·0005 × *p*	100	100
31.—Education.	1,43,200	21,500	3,500	1,68,200	·076 × *p*	18,300	1,86,500
32.—Medical	17,800	6,800	600	25,200	·02 × *p*	4,800	30,000
33.—Public Health	32,300	...	1,300	33,600	·015 × *p*	3,600	37,200
34.—Agriculture	1,600	15,900	100	17,600	·296 × *e*	11,200	33,500
Co-operative	300	...	...	300	...		
Veterinary	4,400	...	...	4,400	·019 × *p*		
35.—Industries	9,300	...	...	9,300	·4 × *e*	3,700	13,00
37.—Miscellaneous Departments.	...	...	...	...	·0018 × *p*	400	400
41.—Civil works	48,000	1,700	200	49,900	·0035 × *t* ·28 × *e*	16,500	66,400
43.—Famine relief	...	...	...	...	...	2,200	(*b*)2,200
45.—Superannuation Allowances and Pensions.	...	...	...	...	...	49,300	(*c*)49,300
46.—Stationery and Printing.	...	...	...	...	·012 × *t*	8,400	(*d*)8,400
47.—Miscellaneous	...	...	...	...	·0085 × *t*	6,000	6,000
Survey and Settlements.	6,200	600	100	6,900	...	..	6,900
	5,86,000	2,00,850	29,500	8,16,350	...	2,12,600	10,28,950

EXPLANATORY REMARKS.

(*b*) See paragraph 21.
(*c*) See paragraph 19.
(*d*) See paragraph 18.

STATEMENT No. LXXII.

(See paragraph 282.)

Statement of revenue and expenditure of the Manpur Pargana in Central India.

Heads of Account.	Revenue.	Heads of Account.	Expenditure.
	CENTRAL.		
	Rs.		Rs.
Imperial Excises . .	300(*a*)	3.—Salt . . .	100(*a*)
II.—Income Tax . .	2,600(*b*)	6.—Excise . . .	5,000(*c*)
III.—Salt . . .	800(*a*)	8.—Forest . . .	11,900(*d*)
V.—Land Revenue .	17,000(*e*)	22.—General Administration.	16,900(*f*)
VI.—Excise . . .	18,900(*e*)	23.—Audit . . .	800(*g*)
VII.—Stamps . .	2,500(*e*)	24.—Administration of Justice.	3,900(*h*)
VIII.—Forest . .	30,300(*e*)	25.—Jails and Convict Settlements.	400(*d*)
IX.—Registration . .	..	26.—Police . . .	9,000(*d*)
XVII.—Administration of Justice.	300(*e*)	31.—Education . .	6,300(*i*)
		32.—Medical . .	8,800(*d*)
		41.—Civil Works . .	16,200(*j*)
		47.—Miscellaneous .	500(*d*)
		Pensionary Liability	4,300(*k*)
Total . .	72,700	Total . .	84,100

N.B.—The whole of the above is "central".

The following would normally be the division between "Central" and "Provincial":—

Central.	Rs.	Provincial.	Rs.
Revenue— (Salt, Imperial Excises and Income Tax).	3,700	Revenue . . .	69,000
Expenditure— (Salt and Audit) . .	900	Expenditure . .	83,200

EXPLANATORY REMARKS.

(*a*) Computed.

(*b*) Represents annual average income-tax deducted from the salary bills of the Political, Tahsil and Public Works officers and clerks of the Pargana.

(*c*) Based on the proportion of excise revenue in Manpur to the excise revenue in Central India.

(*d*) Average annual direct expenditure.

(*e*) Average annual direct revenue.

(*f*) Rs. 10,840 based on the actuals of 4 years ending 1929-30 and the balance, *viz.*, Rs. 6,057 represents share of the cost of the Agency Administration.

(*g*) Represents 1 per cent. of the total expenditure.

(*h*) On population basis.

(*i*) Rs. 5,795 is based on actuals and the balance represents proportion of inspection charges on basis of population of Manpur to that of the British Administered area in Central India.

(*j*) Rs. 11,700 represents average annual expenditure on the maintenance of roads and buildings and the balance Rs. 4,500 is the average capital expenditure from 1926-27 to 1929-30.

(*k*) Calculated on the number of officers and expenditure on establishment in the Pargana.

STATEMENT No. LXXIII.

(See paragraph 286.)

Statement of revenue and expenditure of 9 Jagir villages of Ajmer-Merwara.

Revenue.		Expenditure.	
Heads of Account.	Amount.	Heads of Account.	Amount.
	CENTRAL.		
	Rs.		Rs.
III.—Salt . . .	900(*a*)	3.—Salt . . .	100(*a*)
Imperial Excises . .	300(*a*)	5.—Land Revenue .	2,700(*b*)
V.—Land Revenue .	5,700(*b*)	6.—Excise . . .	400(*c*)
VI.—Excise . . .	7,000(*c*)	7.—Stamps . .	100(*c*)
VII.—Stamps . .	2,900(*c*)	9.—Registration . .	.. (*j*)
Other miscellaneous heads	1,200(*c*)	22.—General Administration.	1,300(*f*)
		23.—Audit . . .	100(*g*)
		24.—Administration of Justice.	1,100(*c*)
		25.—Jails and Convict Settlements.	500(*c*)
		26.—Police . . .	3,600(*c*)
		30.—Scientific Departments.	.. (*j*)
		31.—Education . .	1,400(*h*)
		32.—Medical . .	900(*c*)
		33.—Public Health .	.. (*j*)
		34.—Agriculture . .	400(*d*)
		37.—Miscellaneous Departments.	.. (*j*)
		41.—Civil Works . .	500(*i*)
		45.—Superannuation .	1,400(*k*)
		47.—Miscellaneous .	100(*f*)
Total . .	18,000	Total . .	14,600

N.B.—The whole revenue and expenditure of Ajmer-Merwara is at present "Central". The revenue and expenditure can however be restated as follows:—

INDIRECT HEADS.

	Rs.
Revenue.	
Salt and Imperial Excises	1,200
Expenditure.	
Salt	100
Surplus	1,100

OTHER HEADS.

	Rs.
Revenue	16,800
Expenditure	14,500
Surplus	2,300

EXPLANATORY REMARKS.

(*a*) These items have been computed, *vide* paragraph 11.

(*b*) The revenue is actual average; the expenditure is a proportion of the Provincial expenditure based on proportion of land revenue.

(*c*) Revenue and expenditure of the Province has been apportioned on population basis.

(*d*) Proportion of Provincial expenditure as estimated by the Chief Commissioner.

(*f*) A proportion of the Provincial expenditure has been apportioned on the basis of total expenditure in the villages to total expenditure in the Province under corresponding heads.

(*g*) This figure has been estimated at 1 per cent. of auditable expenditure in the Jagir villages.

(*h*) A portion of expenditure of the Province under certain sub-heads only has been taken, *e.g.*, Primary and Inspection, calculated on population basis.

(*i*) Includes average annual expenditure on maintenance and repairs and average annual expenditure on original works incurred during the four years ending 1929-30, on buildings in the Jagir villages.

(*j*) Negligible figure.

(*k*) A share of the "Superannuat on" expenditure of the District has been apportioned to the ceded villages on the basis of the total expenditure of those villages.

STATEMENT

(*See paragraphs*

Consolidated statement of the result of valuation

Heads of Account.	Revenues from ceded areas valued in:—						
	Central Provinces.	Bombay.	United Provinces.	Manpur.	Ajmer-Merwara.	Total.	Gwalior's share $\frac{10 \cdot 03}{11 \cdot 00}$.
INDIRECT SOURCES.							
I.—Customs . .	..	..	..	..	..	24,41,100	22,25,800
III.—Salt . .	1,22,500	1,12,500	40,200	800	900	2,76,900	2,52,500
Imperial Excises .	41,300	38,000	16,300	300	300	96,200	87,700
Total (indirect) .	..	..	..	..	..	28,14,200	25,66,000
DIRECT.							
II.—Taxes on Income.	2,37,500	1,33,000	45,700	2,600	..	4,18,800	3,81,900
Other Central heads .	..	..	..	69,000	16,800	85,800	78,200
Total (direct) .	2,37,500	1,33,000	45,700	71,600	16,800	5,04,600	4,60,100
Grand total (central).	..	..	..	..	..	33,18,800	30,26,100
All Provincial heads of revenue . .	26,05,600	23,83,700	6,63,900	..	..	56,53,200	51,54,700

No. LXXIV.

223, 231 and 289.)

of all Gwalior territorial cessions.

Heads of Account.	Expenditure on account of ceded areas valued in :—						
	Central Provinces.	Bombay.	United Provinces.	Manpur.	Ajmer Merwara.	Total.	Gwalior's share $\frac{10 \cdot 03}{11 \cdot 00}$.
INDIRECT.							
1—Customs . .	..	..	..	..	..	49,800	45,400
3—Salt . .	14,800	13,600	4,900	100	100	33,500	30,500
Total (indirect) .	..	..	..	..	..	83,300	75,900
DIRECT.							
2—Taxes on Income	36,200	18,100	6,300	..	..	60,600	55,300
Other Central Heads							
23—Audit . .	21,000	27,700	9,700	800	100	59,300	54,100
37—Census . .	1,200	2,000	300	..	..	3,500	3,200
41—Civil Works .	..	3,500	..	16,200	500	20,200	18,400
45—Superannuation .	6,300	4,800	..	4,300	1,400	16,800	15,300
Other heads . .	..	..	..	62,700	12,500	75,200	68,600
Total (direct) .	64,700	56,100	16,300	84,000	14,500	2,35,600	2,14,900
Grand total (Central)	..	..	..	..	..	3,18,900	2,90,800
All Provincial heads of expenditure .	26,01,100	27,54,200	10,28,950	..	..	63,84,250	58,21,300

STATEMENT No. LXXV.

(See paragraphs 220, 228 and 236.)

Statement of expenditure on Government buildings and roads in the Gwalior ceded territories in the Central Provinces and interest thereon.

Ceded territories in :—	Original Works.				Outlay since 1926-27.		Annual average cost of maintenance.	Total average expenditure on Original Works and maintenance, column 7+8.	Remarks.
	Outlay up to and including year 1916-17.	Outlay from 1917-18 to 1925-26.	Total outlay up to 1925-26.	Interest.	Original Works.				
					1926-27 to 1929-30/ 1930-31.	Averge per annum.			
1	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. *Nimar District*—									
(*a*) Buildings .	7,86,900	7,00,300	14,87,200	65,400	63,800	12,800	20,800	33,600	
(*b*) Roads . .	4,50,000	5,50,500	10,00,500	43,400	6,49,600	1,29,900	68,100	1,98,000	
Total Nimar District .	12,36,900	12,50,800	24,87,700	1,08,800	7,13,400	1,42,700	88,900	2,31,600(*a*)	

2, *Hoshangabad District*—									
(*a*) Buildings .	1,26,700	29,100	1,55,800	5,400	2,700	700	2,200	2,900	(*a*) These amounts have been brought to account in the expenditure statements of the ceded areas concerned.
(*b*) Roads . .	43,000	4,32,400	4,75,400	26,000	2,99,400	74,800	13,600	88,400	
Total Hoshangabad District.	1,69,700	4,61,500	6,31,200	31,400	3,02,100	75,500	15,800	91,300(*a*)	
3. *Saugor District*—									
(*a*) Buildings .	49,100	..	49,100	1,600	400	100	1,900	2,000	
(*b*) Roads . .	6,12,400	87,000	6,99,400	25,500	..	..	16,200	16,200	
Total Saugor District.	6,61,500	87,000	7,48,500	27,100	400	100	18,100	18,200(*a*)	
Grand Total .	20,68,100	17,99,300	38,67,400	1,67,300	10,15,900	2,18,300	1,22,800	3,41,100(*a*)	

N. B.—There are no Government buildings or roads in the ceded areas in the Betul District.

STATEMENT No. LXXVI.

(See paragraphs 221, 230 and 235.)

Statement of Famine Relief Expenditure in the Gwalior ceded areas in the Central Provinces.

Ceded areas in :—	Works.			Other expenditure.	Grand total.
	Irrigation.	Other Works.	Total.		
(1) *Nimar District*—					
Period.					
1845	67,800	17,400	85,200	..	85,200
1897	..	..	..	48,400	48,400
1899-1900	..	7,59,800(*a*)	7,59,800	9,82,800	17,42,600
Total	67,800	7,77,200	8,45,000	10,31,200	18,76,200
Hoshangabad District—					
1896-97	..	..	..	5,33,300(*b*)	5,33,300(*b*)
1899-1900	..	3,00,400(*c*)	3,00,400	3,59,200(*d*)	6,59,600
Total	..	3,00,400	3,00,400	8,92,500	11,92,900
Betul District—					
1896-97	..	..	..	4,000	4,000
1899-1900	..	13,400	13,400	15,100	28,500
Total	..	13,400(*e*)	13,400	19,100(*e*)	32,500

(4) Saugor District—					
1892.	..	11,000	11,000	..	11,000
1897.	..	..	..	2,00,000	2,00,000
1898.	24,000	37,000	61,000	1,22,400	1,83,400
1928-29—1930-31	..	2,55,600	2,55,600	..	2,55,600
Total . .	24,000(*f*)	3,03,600(*f*)	3,27,600(*f*)	3,22,400(*f*)	6,50,000(*f*)
Grand Total . .	91,800	13,94,600	14,86,400	22,65,200	37,51,600
Interest on Grand Total .	3,000	51,300	54,300	75,300	1,29,600

Explanatory Remarks.

(*a*) The works undertaken included the construction of a high level feeder canal for the Moghat reservoir, and the connection by canal of certain reservoirs with main water works ; but the cost of the irrigation works is not known. As the population of the non-ceded area in the Nimar District is 3·17 per cent. of the population of the District, we have taken out 3·17 per cent. of the expenditure in the District and debited the balance to the ceded areas in the Nimar District.

(*b*) Total expenditure in the Hoshangabad District on 1896-97 famine was about Rs. 16 lakhs. As the Harda tahsil is, both in point of area and population, roughly one-third of the Hoshangabad District, we have taken one-third the amount of Rs. 16 lakhs as debitable to the Harda Tahsil.

(*c*) and (*d*) The total expenditure incurred during the famine in the Hoshangabad District is Rs. 19,78,800 of which a sum of Rs. 9,01,100 was spent on ' works '. The work undertaken was chiefly on roads and railways though some expenditure was also incurred on the repair of tanks. The exact amount spent on such irrigation is not known. We have debited one-third of the District expenditure to the Harda Tahsil.

(*e*) The population of the ceded villages is 0·9 per cent. of the population of the Betul District. We have debited to the ceded villages 0·9 per cent. of the expenditure incurred in the District.

(*f*) Except for the sum of Rs. 2,55,600 which represents the actual cost, as reported by the local Government, of scarcity works undertaken in the ceded areas during the years 1928-29 to 1930-31, we have debited one sixth of the expenditure of the District to the ceded areas The population of the ceded areas is about one-sixth of the population of the District.

STATEMENT No. LXXVII.

(See paragraphs 251 and 256.)

Statement showing revenue, expenditure and interest of Irrigation Works in the Gwalior ceded areas in the Bombay Presidency.

Works for which capital and revenue accounts are kept

Ceded territory in:—	Name of the system.	Annual revenue of the system.	Revenue allotted to the ceded area.	Percentage of (4) to (3).	Capital cost of the whole system.	Ceded areas share of capital cost.	Working expenses of the whole system.	Ceded areas share of working expenses (*vide* col. 5.)	Interest, 1929-30. Whole system.	Interest, 1929-30. Ceded areas share.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
East Khandesh .	....					*Nil.*					
Sholapur . .	Ekruk Tank .	1,42,100	125	·09	13,40,386	1,200	23,600	..	40,800	..	See note (1)
Ahmednagar .	Bhatodi Tank .	6,200	2,100	34·00	3,79,700	1,29,000	5,900	2,000	11,700	4,000	See note (2).
Panch Mahals .	Suki river project . .	..	..	..	15,500	15,500	..	..	500	500	See note (3).
,, ,, .	Futelao tank .	600	600	100·0	1,16,460	1,16,460	1,900	1,900	3,600	3,600	Do.
	Total .		2,825			2,62,160		3,900		8,100	

Explanatory Remarks.

(1) In the case of the Ekruk tank, only one of the 11 ceded villages of the Sholapur District is affected and the area actually irrigated in that village is 52 acres. The revenue of this tank is derived mainly from the Municipality and Mills situated in the vicinity of the tank and only a sum of Rs. 125 is actually received from the ceded village. Consequently, instead of debiting a proportion of the capital cost, maintenance charges and interest to the ceded area on the basis of area irrigated, it was considered more fair to apportion such charges on the basis of revenue. The result was negligible and we have accordingly charged nothing against the ceded villages on account of working expenses and interest. The figure of actual revenue (Rs. 100 roundly) has been taken into account in the revenue and expenditure statement of the area concerned, *vide* statement No. LXIII.

(2) The area irrigated by the Bhatodi tank in the ceded village of Bhatodi is approximately 34 per cent. of the total area irrigated by the the system. On this basis the share of the revenue, capital cost, working expenses and interest has been calculated. The share of revenue, working expenses and interest has been taken to account in the revenue and expenditure statement concerned, *vide* Statement No. LXIV.

(3) The only definite information obtainable regarding irrigation systems in the Panch Mahals District was in respect of the two items shown above. The figures are based on those appearing in the Administrative Accounts of the Bombay Presidency. The revenue, working expenses and interest have been included in the statement of revenue and expenditure of the District, *vide* Statement No. LXV.

STATEMENT No. LXXVIII.

(See paragraphs 251 and 256).

Statement showing expenditure and interest of Irrigation Works in the Gwalior ceded areas in the Bombay Presidency.

Works for which neither capital nor revenue accounts are kept.

Ceded areas in:—	Outlay to 1930-31.	Interest on Outlay.	Maintenance and repairs 1926-27 to 1930-31.	Average annual maintenance and repairs.
	Rs.	Rs. (a)	Rs.	Rs. (b)
Panch Mahals .	1,33,600	6,700	1,14,300	22,860

(a) Represents interest at the flat rate of 5 per cent.

(b) This figure, *plus* 23 per cent. for establishment, etc., charges, total Rs. 28,100, has been taken to account in the statement No. LXV under "15—Irrigation".

STATEMENT No. LXXIX.

(See paragraph 256.)

Statement of expenditure on Government buildings and roads in Gwalior ceded territories in the Bombay Presidency and interest thereon.

Ceded territories in :—	Original works up and including 1925-26.				Outlay since 1926-27 Original Works.		Average annual cost of maintenance.	Total average expenditure on Original Works and maintenance (7) + (8).	Remarks.
	Outlay up to and including year 1916-17.	Outlay from 1917-18 to 1925-26.	Total outlay up to 1925-26.	Interest.	1926-27 to 1929-30.	Average per annum.			
	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
(*i*) PROVINCIAL.									
1.—*East Khandesh*—									
(*i*) Buildings (*d*) .	3,74,900	87,900	4,62,800	16,600	43,900	11,000	3,400	14,400	
(*ii*) Roads (*d*). .	99,200	6,900	1,06,100	3,700	49,700	12,400	43,600	56,000	Total length of roads in the East Khandesh ceded area is 129½ miles.
Total East Khandesh	4,74,100	94,800	5,68,900	19,300	93,600	23,400	47,000	70,400(*a*)	

Sholapur and Ahmadnagar Districts—									
(*i*) Buildings .	10,200	..	10,200	300	..	..	100	100	Represents expenditure on a Government building at Bhatodi, Ahmadnagar District.
(*ii*) Roads . .	39,600	..	39,600	1,300	..	..	2,300	2,300	Represents expenditure on 6½ miles of Government roads in the Sholapur ceded area.
Total Sholapur and Ahmadnagar Districts.	49,800	..	49,800	1,600	..	..	2,400	(*a*)2,400	
3. *Panch Mahals*—									
(*i*) Buildings (*e*) .	13,97,900	4,50,800	18,48,700	69,000	58,900	14,700	22,600	37,300	
(*ii*) Roads . .	15,18,000	98,000	16,16,000	55,600	9,200	1,800	65,700	67,500	Total length of Government roads taken into account is 157½ miles metaled and 17½ miles unmetalled.
Total Panch Mahal District . .	29,15,900	5,48,800	34,64,700	1,24,600	68,100	16,500	88,300	(*a*)1,04,800	
Grand Total .	34,39,800	6,43,600	40,83,400	1,46,500	1,61,700	39,900	1,37,700	1,77,600	
(*ii*) CENTRAL.									
1. *Panch Mahals*—									
Buildings (*e*) . .	(*b*)	(*b*)	(*b*)	..	17,300(*c*)	3,500(*c*)	..	3,500	

Explanatory Remarks.

(*a*) These amounts have been included in the expenditure Statement f the ceded areas concerned under '41—Civil Works'
(*b*) Definite details of this expenditure are not avaliable.
(*c*) The figures in columns (6) and (7) include maintenance.
(*d*) No information in respect of expenditure on buildings prior to 1887-88 or in roads prior to 1901-02 is on record.
(*e*) The figures against these items are approximate only.

STATEMENT No. LXXX.

(See paragraphs 255 and 256.)

Statement of Famine Relief Expenditure in the Gwalior ceded areas in the Bombay Presidency.

Ceded areas in :—	'Works' expenditure.			Other Expenditure.	Total Famine expenditure.
	Irrigation.	Other Works.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs
East Khandesh (period 1897-98)	..	1,41,300	(*a*)1,41,300	Negligible	1,41,300
Sholapur (period 1899-1902)	27,500	16,300	43,800	46,300	90,100(*b*)
Ahmednagar (period 1899-1902)	4,300	8,500	12,800	1,800	14,600(*b*)
Panch Mahals (period 1899-1902)	11,75,600	19,29,000	31,04,600	6,54,000	37,58,600(*c*)
(period 1907-08)	..	..	..	8,100	8,100
(period 1911-12)	..	..	..	3,73,000	3,73,000
(period 1918-19)	1,49,700	6,700	1,56,400	1,77,400	3,33,800 (*d*)
(period 1919-20)	1,78,900	75,400	2,54,300	..	2,54,300
(period 1920-21)	..	..	..	14,400	14,400
Total all areas	15,36,000	21,77,200	37,13,200	12,75,000	49,88,200
Interest	55,900	74,600	1,30,500	42,900	1,73,400

N.B.—No reliable statistics in regard to other famines were available. Interest has been calculated at the varying rates according the period of expenditure.

(*a*) Calculated by the Collector on the basis of population. The class of work cannot be specified.

(*b*) A share of the District expenditure as given in the Bombay Famine Report has been apportioned to the ceded areas on the basis of population.

(*c*) The remarks at (*b*) apply also to this expenditure. The figures for the Panch Mahals and Kaira Districts were shown together and these were divided according to the population of the Districts.

(*d*) These statistics were furnished by the local authorities.

STATEMENT No. LXXXI.

(See paragraph 271.)

Statement showing the expenditure on Irrigation works in the Gwalior ceded areas in the United Provinces.

Irrigation works for which Capital and Revenue Accounts are kept.											Irrigation works for which neither capital nor revenue accounts are kept.
Ceded territory in.	Name of the system.	Annual revenue of the system.	Actual revenue allotted to the ceded area.	Percentage of (4) to (3).	Capital cost of the whole system.	Ceded area's share of Capital cost.	Working expenses of the whole system.	Ceded area's share (6)	Interest (29-30) for the whole system.	Share of ceded areas.	
1	2	3	4	5	6	7	8	9	10[c]	11	12
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. Muttra District.	Agra Canal System.	13,12,325	14,100	1·07	1,23,71,315	1,32,400	5,27,525	5,600(*a*)	3,84,548	4,100(*b*)	
2. Jalaun District.	Betwa Canal System.	5,26,881	93,300	17·7	84,92,418	15,03,100	3,22,596	57,100(*c*)	2,74,392	48,600(*d*)	See Footnote below*.
	Total .		107,400			16,35,500		62,700		52,700	

Explanatory remarks.

*In the ceded areas in the Jalaun District a sum of Rs. 8,000 only is the estimated cost of certain irrigation works for which neither capital nor revenue accounts are kept. The interest on this amounts to about Rs. 300 only.

(1) *Agra Canal System.*—The share of capital cost, working expenses and interest has been apportioned in the proportion of irrigation revenue in the ceded area to the irrigation revenue of the Canal System (*i.e.*, 1·07 per cent).

(*a*) The amount has been charged under XIII—Irrigation—Working expenses—*vide* Statement No. LXX.
(*b*) The amount has been debited under 14—Interest—*vide* Statement No. LXX.

(2) *Jalaun District.—Betwa Canal System.*—Out of a total acreage of 99,360 irrigated by the system, 17,586 acres or 17·7 per cent. are situated in the ceded territories. The capital cost, revenue, working expenses and share of interest have been apportioned to the ceded areas on that basis Share of working expenses (*c*) has been charged under XIII—Irrigation—Working expenses, and share of interest (*d*) under 14-Interest—*vide* Statement No. LXIX.

STATEMENT No. LXXXII.

(See paragraphs 262, 273 and 278.)

Statement of expenditure on Government buildings and roads in Gwalior ceded territories in the United Provinces and interest thereon.

Ceded territories in :—	Original works upto and including 1925-26.				Outlay since 1926-27 Original Works.		Annual average cost of maintenance.	Total average expenditure on original works and maintenance columns (7)+(8).	Remarks.
	Outlay up to and including year. 1916-17.	Outlay from 1917-18 to 1925-26.	Total outlay up to 1925-26.	Interest.	1926-27 to 1929-30 / 1930-31.	Average per annum.			
	2	3	4	5	6	7	8	9	10
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1. *Jhansi District*—									
(*a*) Buildings .	13,93,000	4,98,700	18,91,700	73,700	36,000	7,200	900(*i*)	8,100	(*i*) This represents the maintenance of Public Works buildings. The majority of the Government buildings are in charge of
(*b*) Roads . .	7,65,000	..	7,65,000	25,400	..	..	18,700	18,700	
Total Jhansi District .	21,58,000	4,98,700	26,56,700	99,100	36,000	7,200	19,600	26,800(*iv*)	

2. *Jalaun District*—									Civil officers and the cost of maintenance is included in the expenditure of the relevant major head.
(*a*) Buildings	53,800	34,200	88,000	3,700	..	..	820	820	
(*b*) Roads (*ii*)	..	..	..	..	..	..	..	..	
Total Jalaun District	53,800	34,200	88,000	3,700	..	..	820	820(*iv*)	
3. *Agra District* (*iii*)—									(*ii*) As far as we are aware, there are at present no roads maintained directly by Government in this ceded area.
(*a*) Buildings	..	..	..	..	..	..	..	..	
(*b*) Roads	..	..	..	..	..	..	..	..	
Total Agra District				*Nil*					(*iii*) We have not charged any expenditure to the 3 villages in the Agra District.
4. *Muttra District*—									(*iv*) These amounts have been brought to account in the expenditure statements of the ceded areas concerned.
(*a*) Buildings (1)	900	..	900	30	..	..	200	200	
(*b*) Roads (2)	3,800	..	3,800	120	..	..			
Total Muttra District	4,700	..	4,700	150	..	..	200	200(*iv*)	
Grand Total	22,16,500	5,32,900	27,49,400	1,02,950	36,000	7,200	20,620	27,820	

STATEMENT No. LXXXIII.

(See paragraphs 261, 274 and 278.)

Statement of Famine Relief expenditure in the Gwalior ceded areas in the United Provinces.

Ceded areas in.	Works.			Other expenditure.	Grand Total.
	Irrigation.	Other Works.	Total.		
(1) *Muttra District*—					
Period.	Rs.	Rs.	Rs.	Rs.	Rs.
Prior to 1917-18	..	7,000	7,000	2,500	9,500
(2) *Jalaun District*—					
Period.					
Prior to 1917-18.	44,700	88,600	1,33,300	66,300	1,99,600
(3) *Jhansi District*—					
Period					
1868-69	..	80,900	80,900	40,300	1,21,200
1895-96	..	47,000	47,000	2,300	49,300
1896-97	..	2,72,600	2,72,600	70,800	3,43,400
1899-1900	..	..	..	20,600	20,600
1905	..	1,02,700	1,02,700	65,300	1,68,000
1907.	..	40,000	40,000	71,100	1,11,100
Total Jhansi District . .	..	5,43,200	5,43,200	2,70,400	8,13,600
Grand Total . .	44,700	6,38,800	6,83,500	3,39,200	10,22,700
Interest on Grand Total . .	1,500	21,200	22,700	11,300	34,000

N.B.—The figures shown against the Jalaun District represent actual expenditure incurred in the ceded area as reported by the Local Government. In the case of the ceded territories in the Muttra and Jhansi Districts, we have apportioned a share of the expenditure of the District incurred on Famine relief from time to time on the basis of population. The population of the ceded areas in the Muttra District is about .39 per cent. of the population of the District and the population of the ceded areas in the Jhansi District is about 29 per cent. of the District population. We have not apportioned any expenditure to the 3 villages in the Agra District.

STATEMENT No. LXXXIV.

(See paragraph 283.)

Satement of expenditure on Government buildings and roads in the Gwalior ceded territory of Manpur Pargana in Central India and interest thereon.

Ceded territories in :—	Original Works up to and including 1925-26.				Outlay since 1926-27 Original Works.			
	Outlay up to and including year 1916-17.	Outlay from 1917-18 to 1925-26.	Total outlay up to 1925-26.	Interest.	1926-27 to 1929-30.	Average per annum.	Average annual cost of maintenance.	Total expenditure on original works and maintenance (7)+(8).
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Buildings	2,87,200	25,400	3,12,600	11,000	17,800	4,400	3,400	7,800
Roads (*b*)	1,25,500	72,400	1,97,900	8,000	700	100	8,300	8,400
Total .	4,12,700	97,800	5,10,500	19,000	18,500	4,500	11,700	(*a*)16,200

Explanatory Remarks.

(*a*) This amount has been included in the Statement No. LXXII of revenue and expenditure of the Manpur Pargana.

(*b*) There are about 19 miles of road in the Manpur Pargana including some 8 miles of the Agra-Bombay Road.

N.B.—The capital expenditure and average annual expenditure on maintenance of roads and buildings in Manpur are included, as an Imperial burden, in the Statement of Roads and Buildings in Central India at Appendix III of our earlier report.

STATEMENT No. LXXXV.

(See paragraph. 286.)

Statement of expenditure on Government buildings and roads in the Gwalior ceded territories in Ajmer-Merwara, and interest thereon.

Ceded territories in :—	Original Works up to and including 1925-26.				Outlay since 1926-27 Original Works.			
	Outlay up to and including 1916-17.	Outlay from 1917-18 to 1925-26.	Total outlay up to 1925-26.	Interest.	1926-27 to 1929-30.	Average per annum.	Average annual cost of maintenance.	Total expenditure on original works and maintenance (7) + (8)
	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Buildings	7,700	..	7,700	300	1,300	300	200	(a)500
Roads (b)	..	..	..	..	..	..	..	..

Explanatory Remarks.

(a) This amount has been included in the Statement No. LXXIII of revenue and expenditure of the ceded villages.

(b) There is no expenditure on roads in this area.

STATEMENT No. LXXXVI.

(See paragraph 287.)

Statement of Famine Relief Expenditure in the Gwalior ceded areas in Ajmer-Merwara.

Ceded territories in :—	Works.			Other expenditure.	Total.
	Irrigation.	Other Works.	Total.		
	Rs.	Rs.	Rs.	Rs.	Rs.
Ajmer-Merwara	1,000	11,000	12,000(*a*)	..	12,000(*a*)

Explanatory Remarks.

(*a*) Interest calculated on this expenditure amounts to Rs. 400.

STATEMENT

(*See para*

Consolidated statement of outlay on Irrigation, Civil Works and Famine
ceded

Description.	Areas valued in the Central Provinces.		Areas valued in the Bombay Presidency.		Areas valued in the United Provinces.	
	Outlay.	Interest.	Outlay.	Interest.	Outlay.	Interest.
1	2	3	4	5	6	7
I(*a*) Irrigation works for which capital and revenue accounts are kept . .	..	..	2,62,160	8,100	16,35,500	52,700
(*b*) Irrigation works for which capital and revenue accounts are not kept . .	..	..	1,33,600	6,700	8,000	300
Totals .	..	..	3,95,760	14,800	16,43,500	53,000
II Civil Works—						
(*a*) Buildings . .	16,92,100	72,400	23,21,700	85,900	19,80,600	77,430
(*b*) Roads . . .	21,75,300	94,900	17,61,700	60,600	7,68,800	25,520
Totals .	38,67,400	1,67,300	40,83,400	1,46,500	27,49,400	1,02,950
III Famine Relief—						
(*a*) Irrigation works .	91,800	3,000	15,36,000	55,900	44,700	1,500
(*b*) Other works . .	13,94,600	51,300	21,77,200	74,600	6,38,800	21,200
(*c*) Miscellaneous expenditure including gratuitous relief, but not remissions of revenue, loans, etc. . . .	22,65,200	75,300	12,75,000	42,900	3,39,200	11,300
Totals .	37,51,600	1,29,600	49,88,200	1,73,400	10,22,700	34,000
GRAND TOTAL .	76,19,000	2,96,900	94,67,360	3,34,700	54,15,600	1,89,950

No. LXXXVII.

graph 290.)

Relief and the interest calculated thereon in respect of the Gwalior territories.

Manpur.		Areas valued in Ajmer-Merwara.		Grand total of outlay.	Gwalior's share. $\frac{10 \cdot 03}{11 \cdot 00}$	Interest.	
Outlay.	Interest.	Outlay.	Interest.			Grand total.	Gwalior's share. $\frac{10 \cdot 03}{11 \cdot 00}$
8	9	10	11	12	13	14	15
..	..	..	..	18,97,660	17,30,300	60,800	55,400
..	..	..	..	1,41,600	1,29,100	7 000	6,400
..	..	..	..	20,39,260	18,59,400	67,800	61,800
3,12,600	11,000	7,700	300	63,14,700	57,57,900	2,47,030	2,25,200
1,97,900	8,000	..	..	49,03,700	44,71,300	1,89,020	1,72,400
5,10,500	19,000	7,700	300	1,12,18,400	1,02,29,200	4,36,050	3,97,600
..	..	1,000	..	16,73,500	15,25,900	60,400	55,100
..	..	11,000	400	42,21,600	38,49,300	1,47,500	1,34,500
..	..	..	..	38,79,400	35,37,300	1,29,500	1,18,100
..	..	12,000	400	97,74,500	89,12,500	3,37,400	3,07,700
5,10,500	19,000	19,700	700	2,30,32,160	2,10,01,100	8,41,250	7,67,100

STATEMENT

(*See para*

Statistics adopted by the Committee for computation of customs

Territory.	Total Population.	Population in towns of 10,000 and over.	Population in towns of 20,000 and over.	Mileage of Railways other than State Railways.	Jute raw (bales).	No. of oxen.	No. of buffaloes.
INDIA	29,18,27,000	2,26,16,000	1,62,48,000	19,513	97,17,000	14,01,90,000	3,60,45,000
MADRAS	39,64,947	2,64,942	97,982	824	...	17,48,416	8,78,457
Percentage to India . .	1·3586	1·1714	·6030	4·2228	...	1·247	2·437
SIRONCHA	25,368	...	...	...	...	23,128	4,264
Percentage to India . .	·0087	...	...	...	...	·0165	·0118
BERAR	30,75,316	2,54,335	1,02,457	172	...	15,16,349	2,54,676
Percentage to India . .	1·0538	1·1245	·6305	·8812	...	1·0816	·7065

No. LXXXVIII.

graph 11.)

revenue of the Hyderabad ceded and leased territories.

No. of Sheep and Goats.	Rice production (in tons).	Average daily workers in all factories and mines.	Printing presses, (workers).	Tobacco Factories (workers).	Cotton weaving and sizing.		Silk weaving, (workers and dependents).	Rope workers.	Workers in mines and quarries.
					Workers and Dependents.	Production of woven goods (in Pounds).			
8,31,36,000	2,33,48,000	18,16,360	35,300	7,400	44,93,977	55,75,73,000	71,790	4,880	1,37,150
35,53,291	2,42,000	7,375	...	....	74,961	Not known.	1,683	...	949
4·274	1·036	·406	...	...	1·667	,,	2·34	...	·091
4,659	1,235	...	...	...	...	,,	...	...	...
·0056	·0053	...	...	...	...	,,	...	...	...
5,91,703	3,260	28,879	...	...	17,598	,,	...	...	382
·7117	·0139	1·5899	...	...	·3915	,,	...	...	·2785

Not utilised—see paragraph 11.

STATEMENT

(*See para*

Statement showing the result of computation of customs revenue

Territory.	Import duty accruing on account of commodities in Table No. IV of earlier				
India.	Schedule No. I.	Schedule No. II.	Schedules III. VI, VII, and VIII.	Schedule IV.	Schedules V and XI.
	Rs.	Rs.	Rs.	Rs.	Rs.
.. ..	3,33,68,000	8,70,81,300	4,31,41,000 69,57,700 3,63,76,000 1,92,78,000	49,60,700	5,61,23,000 2,07,16,000
			10,57,52,700		7,68,39,000

Basis of allotment.	Total population.	Mean of percentages of total population and population in towns of 10,000 and over.	Population in towns of 10,000 and over.	Mean of percentages of towns of 10,000 and over and towns of 20,000 and over.	Population in towns of 20,000 and over.
Ceded territories in :—					
I.—MADRAS .					
Percentage .	1·3586	1·2650	1·1714	·8872	·6030
Duty . .	Rs. 11,32,600	Rs. 11,01,600	Rs. 12,38,800	Rs. 44,000	Rs. 4,63,300
II.—BERAR .					
Percentage .	1·0538	1·0801	1·1245	·8775	·6305
Duty . .	Rs. 8,78,500	Rs. 9,48,400	Rs. 11,89,200	Rs. 43,500	Rs. 4,84,500
III.—SIRONCHA.					
Percentage .	·0087	·0044	..	..	..
Duty . .	Rs. 7,300	Rs. 3,800	..	..	..

No. LXXXIX.

graph 11.)

accruing from the Hyderabad ceded and leased territories.

Report.	Export duty accruing from commodities referred to in Table No. VII of earlier Report.				Total.	Cost of collection.
Schedule IX and X.	Item 3(*a*).	Item 3(*b*).	Item 3(*c*).	Item 4.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,99,000	12,12,000	2,63,000	20,27,000	18,11,000	..	..
61,000						
34,60,000						
Mileage of Railways.	No. of Oxen.	No. of Buffaloes.	No. of Sheep and Goats.	Production of rice in tons.		
4·2228	1·247	2·437	4·274	1·036	..	..
Rs. 1,46,100	Rs. 15,100	Rs. 6,400	Rs. 86,600	Rs. 15,700	Rs. 42,50,200	Rs. 86,900
·8812	1·0816	·7065	·7117	·0139	..	..
Rs. 30,500	Rs. 13,100	Rs. 1,900	Rs. 14,400	Rs. 200	Rs. 36,04,200	Rs. 76,700
..	·6165	·0118	·0056	·0053	..	..
..	Rs. 200	..	Rs. 100	Rs. 100	Rs 11,500	Rs. 200

STATEMENT

(*See para*

Statistics adopted by the Committee for computation of

Territory.	Total population.	Population in towns of 10,000 and over.	Population in towns of 30,000 and over.	Mileage of Railways other than State Railways.	Jute raw (bales).	No. of oxen.	No. of Buffaloes.
INDIA	29,18,27,000	2,26,16,000	1,62,48,000	19,513	97,17,000	14,01,90,000	3,60,45,000
Sangli ceded territory in—							
(a) Belgaum . . .	9,477	...	...	3	415	1,737	560
Percentage to India .	·0032	...	...	·0153	·0042	·0012	·0015
(b) Dharwar . . .	37,697	...	...	5	...	10,048	860
Percentage to India .	·0129	...	...	·0256	...	·0071	·0024

No. XC.

graph 11.)

Customs revenue of the Sangli ceded territories.

No. of Sheep and Goats.	Rice production (in tons).	Average daily workers in all Factories and mines.	Printing presses, (workers).	Tobacco Factories.	Cotton weaving and sizing.		Silk weaving workers and dependents.	Rope workers.	Workers mines and quarries.
					Workers and dependents.	Production of woven goods in pounds.			
8,31,36,000	2,33,46,000	18,16,360	35,300	7,490	44,93,977	55,75,73,000	71,790	4,880	1,37,150
1,211	2,496	...	...	...	2	...	343	...	...
·001	·0107	...	...	...	...	...	·4847	...	...
3,116	2,562	188	...	...	300	...	...	...	3
·0073	·0109	0103	...	...	·007	...	...	...	·021

Not utilised—see paragraph 11.

STATEMENT

(*See para*

Statement showing the result of computation of customs

Territory.	Import duty accruing on account of commodities in Table No. IV of earlier

India.	Schedule No. I.	Schedule No. II.	Schedules III, VI, VII, and VIII.	Schedule IV.	Schedules V and XI.
	Rs.	Rs.	Rs.	Rs.	Rs.
...	8,33,68,000	8,70,81,300	4,31,41,000 69,57,700 3,63,76,000 1,92,78,000	49,60,700	5,61,23,000 2,07,16 000 7,68,39,000
			10,57,52,700		

Basis of allotment.	Total population.	Mean of percentages of total population and population in towns of 10,000 and over.	Population in towns of 10,000 and over.	Mean of percentages of towns of 10,000 and over and towns of 20,000 and over.	Population in towns of 20,000 and over.
Ceded areas in:—					
(1) Belgaum.					
Percentage .	·0032	·0016	...	...	...
Duty . .	Rs. 2,700	Rs. 1,400	...	...	...
(2) Dharwar.					
Percentage .	·0129	·0064	...	...	...
Duty . .	Rs. 10,800	Rs. 5 600	...	...	...

No. XCI.

graph 11.)

revenue accruing from the Sangli ceded territories.

Report.	Export duty accruing from commodities referred to in table No. VII of earlier Report.					Total.	Cost of Collection.
Schedules IX and X.	Item 1.	Item 3 (a)	Item 3 (b)	Item 3 (c)	Item 4.		
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,99,000	2,07,53,000	12,12,000	2,63,000	20,27,000	15,11,000		
61,000							
34,60,000							
Mileage of Railways.	Production in bales.	No. of Oxen.	No. of Buffaloes.	No. of Sheep and Goats.	Production of rice in tons.		
·0153	·0042	·0012	·0015	·0014	·0107	..	..
Rs. 500	Rs. 900	..	..	..	Rs. 200	Rs. 5,700	100
·0256	..	·0071	·0024	·0073	·0109	..	
Rs. 900	..	Rs. 100	..	Rs. 100	Rs. 200	Rs. 17,700	400

STATEMENT

(See *paragraph*

Statistics adopted by the Committee *for* computation

Territory.	Total population.	Population in towns of 10,000 and over.	Population in towns of 20,000 and over.	Mileage of Railways other than State Railways.	Jute raw (bales).	No. of oxen.	No. of Buffaloes.
India	29,18,27,000	2,26,16,000	1,62,48,000	19,513	97,17,000	14,01,90,000	3,60,45,000
Ahmedabad District .	8,9 ,911	3,12,782	3,00,269	273	...	1,29,255	1,16,586
(Percentage to India) .	·3053	1·383	1·85	1·40	...	·09	·32
Kaira District . . .	7,10,982	83,927	31,939	145	...	1,04,290	1,31,305
(Percentage to India) .	·2436	·3709	·1963	·743	...	·07	·36
Kadod Pargana . . .	18,496	...	...	...	...	3,400	2,791
(Percentage to India) .	·0063	...	...	...	...	·002	·007
NON-CEDED AREAS.							
Half the North and South Daskroi and Ahmedabad city.	2,06,987	1,37,003	1,37,003	29	...	9,823	14,489
(Percentage to India) .	·0709	·6057	·8430	·148	...	·005	·04
Dhandhuka minus Dhandla village.	87,345	...	...	15	...	19,313	9,718
(Percentage to India) .	·0295	...	...	·076	...	·01	·02
Gogho	30,598	...	...	...	...	6,086	5,466
(Percentage to India) .	·0104	...	...	...	...	·004	·01
3 villages of Gaekwar's Daskroi.	1,695	...	...	...	...	...	...
(Percentage to India) .	·0005	...	...	...	...	...	...
KAIRA DISTRICT.							
Napad Tappa . . .	31,713	...	...	...	...	3,057	6,705
(Percentage to India) .	·0108	...	...	...	..	·002	·0018
6 Gaekwar's Daskroi Villages	5,721	...	...	...	...	...	...
(Percentage to India) .	·0019	...	..	...	...	...	...

No. XCII.

11).

of Customs revenue of Baroda ceded territories.

No. of Sheep and Goats.	Rice production (in tons).	Average daily workers in all Factories and mines.	Printing Presses (Workers.)	Tobacco factories (workers.)	Cotton weaving and Sizing.		Silk weaving. (workers and dependents).	Rope Workers.	Workers in mines and quarries.
					Workers and Dependents.	Production of woven goods in Pounds.			
8,31,36,000	2,33,48,000	18,16,360	35,300	7,490	44,93,977	55,75,73,000	71,790	4,880	1,37,150
1,27,615	26,307	62,158	...	...	95,358	13,35,28,676	1,556	...	10
·15	·11	...	...	...	...	...	...	...	...
72,033	93,522	3,045	...	...	13,680	...	75	...	186
·08	·39	...	...	...	...	...	...	...	...
5,939	4,161	...	...	...	...	...	...	...	...
·007	·017	...	...	...	...	...	...	...	...
13,119	6,192	31,079	...	...	40,330	6,67,64,338	762	...	...
·015	·025	...	...	...	...	...	...	...	...
20,241	...	...	...	...	...	...	...	...	...
·02	...	...	...	...	...	...	...	...	...
14,621	...	...	...	...	...	...	...	...	...
·01	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
2,845	1,330	...	...	...	...	...	...	...	...
·003	·005	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...

Not utilised—See pa ragraph 11.

STATEMENT

(*See para*

Statement showing result of computation of customs

Territory.	Import duty accruing on account of commodities in Table No. IV				
India	Schedule No. I.	Schedule No. II.	Schedules III, VI, VII, and VIII.	Schedule IV.	Schedule V and XI.
	Rs. 8,33,68,000	Rs. 8,70,81,300	Rs. 4,31,41,000 69,57,700 3,63,76,000 1,92,78,000 10,57,52,700	Rs. 49,60,700	Rs. 5,61,23,000 2,07,16,000 7,68,39,000
Basis of allotment to ceded territory.	Percentage of tot a population.	Mean of percentages of total population and population of A class towns.	Percentage of population of towns of 10,000 and over. (A. class towns).	Mean of percentage of A and B class towns.	Percentage of population of towns of 20,000 and over. (B. class towns.)
Ahmedabad District	(·3053) Rs.2,54,500	(·8442) Rs.7,35,100	(1·383) Rs. 14,62,600	(1·62) Rs. 80,400	(1·85) Rs.14,21,500
Kaira District .	(·2436) Rs.2,03,100	(·3073) Rs.2,67 600	(·3709) Rs. 3,92,200	(·2836) Rs. 14,100	(·1963) Rs. 1,50,800
Kadod . . .	(.0063) Rs. 5,300	(·0032) Rs. 2,800	..	..	..
Total .	Rs.4,62,900	Rs. 10,05,500	Rs. 18,54,800	Rs. 94,500	Rs.15,72,300
Deduct Non-ceded areas.					
Ahmedabad—					
(*i*) Half North and South Daskroi including Ahmedabad City.	(·0709) Rs. 59,100	(·3383) Rs.2,94,600	(·6057) Rs. 6,40,500	(·7244) Rs. 35,900	(·843) Rs. 6,47,800
(*ii*) Dhandhuka (minus Dhandla village).	(·0295) Rs. 24,600	(·0147) Rs. 12,800	..	..	..
(*iii*) Gogho . .	(·0104) Rs. 8,700	(·0052) Rs. 4,500	..	..	..
(*iv*) 3 villages of the Gaekwar's Daskroi.	(·0005) Rs. 400	..	..	..	..
Total—(Ahmedabad)	Rs. 92,800	Rs. 3,11,900	Rs. 6,40,500	Rs. 35,900	Rs. 6,47,800
Kaira—					
(*v*) Napad Tappa (20 villages)	(·0108) Rs. 9,000	(·0054) Rs. 4,700	..	..	..
(*vi*) Daskroi (6 villages)	(·0019) Rs. 1,600	..	..	..	..
Total—(Kaira) .	Rs. 10,600	Rs. 4,700	..	..	..
Total—Deduct .	Rs.1,03,400	Rs.3,16,600	Rs. 6,40,500	Rs. 35,900	Rs. 6,47,800
Net .	Rs.3,59,500	Rs.6,88,900	Rs. 12,14,300	Rs. 58,600	Rs. 9,24,500

No. XCIII.

graph 11).

revenue accruing from Baroda ceded territories.

of earlier Report.	Export duty accruing from commodities referred to in Table No. VII of earlier Report.				Total,	Cost of collection.
Schedule IX and X.	Item No. 3(a).	Item No. 3(b).	Item No. 3(c).	Item No. 4.	—	—
Rs. 33,99,000 61,000 34,60,000	Rs. 12,12,000	Rs. 2,63,000	Rs. 20,27,000	Rs. 15,11,000	Rs. ..	Rs.
Percentage of mileage of Railways.	Percentage of No. of oxen.	Percentage of No. of buffaloes.	Percentage of No. of Sheep and Goats.	Percentage of amount of rice production in Tons.	—	—
(1·40) Rs. 48,400	(·09) Rs. 1,100	(·32) Rs. 800	(·15) Rs. 3,000	(·11) Rs. 1,700	Rs.40,09,100	Rs. 81,900
(·743) Rs. 25,700	(·07) Rs. 800	(·36) Rs. 900	(·08) Rs. 1,600	(·39) Rs. 5,900	Rs.10,62,700	Rs. 21,700
.. ..	(·002) ..	(·007) ..	(·007) Rs. 100	(·017) Rs. 300	Rs. 8,500	Rs. 200
Rs. 74,100	Rs. 1,900	700	Rs. 4,700	Rs. 7,900	Rs.50,80,300	Rs.1,03,800
(·148) Rs. 5,100	(·005) ..	(·04) Rs. 100	(·015) Rs. 300	(·025) Rs. 400	Rs.16,83,800	Rs. 34,400
(·076) Rs. 2,600	(·01) Rs. 100	(·02) Rs. 100	(·02) Rs. 400	..	Rs. 40,600	Rs. 800
..	(·004) ..	(·01) ..	(·01) Rs. 200	..	Rs. 13,400	Rs. 300
..	..	..	..	..	Rs. 400	..
Rs. 7,700	Rs. 100	Rs. 200	Rs. 900	Rs. 400	Rs.17,38,200	Rs. 35,500
	(·002) ..	(·0018) ..	(·003) Rs. 100	(·005) Rs. 100	Rs. 13,900	Rs. 300
..	..	..	..	..	Rs. 1,600	..
..	..	..	Rs. 100	Rs. 100	Rs. 15,500	Rs. 300
Rs. 7,700	Rs. 100	Rs. 200	Rs. 1,000	Rs. 500	Rs.17,53,700	Rs. 35,800
Rs. 66,400	Rs. 1,800	Rs. 1,500	Rs. 3,700	Rs. 7,400	Rs.33,26,600	Rs. 68,000

STATEMENT

(See *paragraphs 11, 231, 289 and*

Statistics adopted by the Committee for computation

Territory.	Total population.	Population in towns of 10,000 and over.	Population in towns of 20,000 and over.	Mileage of Railways other than State Railways.	Jute raw (bales).	No. of oxen.	No. of Buffaloes.
INDIA	29,18,27,000	2,26,16,000	1,62,48,000	19,513	97,17,000	14,01,90,000	3,60,45,000
(a) In Central Provinces—							
(1) Nimar District .	3,96,554	62,718	62,718	38	...	1,80,362	59,853
(2) Harda Tahsil . .	1,29,264	11,077	...	...	...	75,957	13,763
(3) Betul Villages .	3,273	...	...	...	...	...	...
(4) Saugor Villages .	87,046	...	...	...	...	1,01,122	...
(b) In Bombay—							
(1) East Khandesh Villages.	1,71,949	27,818	...	...	190	36,174	7,845
(2) Panch Mahals District.	3,74,860	43,055	26,979	99	4,836	75,494	23,485
(3) Ahmadnagar and Sholapur villages.							
Ahmadnagar . .	1,239	...	...	...	...	...	...
Sholapur . . .	6,717	...	...	...	...	1,312	255
(c) In United Provinces—							
(1) Kachwayaghar .	54,797	...	...	...	...	10,067	5,954
(2) Jhansi District .	1,76,027	36,877	25,373	...	...	55,728	23,464
(3) Agra and Muttra villages.							
Agra . . .	875	...	...	...	...	...	...
Muttra . . .	8,595	...	...	...	...	1,287	1,218
(d) Manpur Pargana . .	,565	...	...	...	...	...	...
(e) Ajmer-Merwara villages.	5,400	...	...	...	...	377	1,253
Total .	14,21,161	1,81,545	1,15,070	137	5,026	5,41,880	1,37,090
Deduct Non-ceded territory—							
Kanapur, Beria and 17 Asirgarh villages	12,591	...	...	...	...	4,299	4,865
Net Total .	14,08,570	1,81,545	1,15,070	137	5,026	5,37,581	1,32,225
Percentage to India .	·4827	·8027	·7082	·7020	·0517	·3834	·3668

No. XCIV.

Statement No. LXXIV.)

of Customs revenue of Gwalior ceded areas.

No. of Sheep and Goats.	Rice production (in tons).	Average daily workers in all factories and mines.	Printing Presses. Workers.	Tobacco factories. Workers.	Cotton weaving and Sizing.		Silk weaving.	Rope Workers.	Workers in mines and quarries.
					Workers and Dependents.	Production of woven goods in Pounds.	Workers and dependents.		
8,31,36,000	2,33,48,000	18,16,360	35,300	7,490	44,93,977	55,75,73,000	71,790	4,880	1,37,150
39,270	...	5,946	...	...	12,105	...	51	...	10
16,222	437	1,041	...	..	...	...	...	...	...
...	...	..	...	...	...	...	...	...	...
...	1,718	...	...	...	...	...	...	...	...
39,041	56	2,015	...	...	414	...	...	...	...
49,608	18,597	2,016	...	...	677	...	...	...	1,783
...	...	...	...	..	...	...	...	...	...
3,995	18	...	...	...	...	...	...	...	...
14,158	17	...	...	...	425	...	...	...	...
82,488	5,069	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
2,783	...	...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...	...	...
7,354	...	...	...	...	35	...	...	...	...
2,54,869	25,907	11,018	...	...	13,656	...	51	...	1,793
2,797	...	...	...	...	...	...	...	...	...
	25,907	11,018	...	...	13,656	...	51	...	1,793
·3032	·1108	·6065	*Nil.*	*Nil.*	·3038	*Nil*	·071	...	1·3073

Not utilised.—See paragraph 11.

STATEMENT

(*See paragraphs 11, 231, 289 and*

Statement showing result of computation of Customs

Territory.	Import duty accruing on account of commodities in Table No. IV				
India.	Schedule No. I.	Schedule No. II.	Schedules III, VI, VII, and VIII.	Schedule IV.	Schedules V and XI.
	Rs.	Rs.	Rs.	Rs.	Rs.
...	8,33,68,000	8,70,81,300	4,31,41,000 69,57,700 3,63,76,000 1,92,78,000	49,60,700	5,61,23,000 2,07,16,000
			10,57,52,700		7,68,39,000
Basis of allotment.	Total population.	Mean of percentages of total population and population in towns of 10,000 and over.	Population in towns of 10,000 and over.	Mean of percentages of towns of 10,000 and over and towns of Rs. 20,000 and over.	Population in towns of 20,000 and over.
Percentage of duty accruing from Gwalior ceded territories.	·4827	·6427	·8027	·7554	·7082
Duty . .	Rs. 4,02,400	Rs. 5,59,700	Rs. 8,48,900	Rs. 37,500	Rs. 5,44,200

No. XCV.

Statement No. LXXIV.)

revenue accruing from Gwalior ceded territories.

of earlier Report.	Export duty accruing from commodities referred to in table No. VII of earlier Report.						Total.
Schedules IX and X.	Item 1.	Item 2.	Item 3(*a*).	Item 3(*b*).	Item 3(*c*).	Item 4.	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
33,99,000	2,07,53,000	2,08,93,000	12,12,000	2,63,000	20,27,000	15,11,000	
61,000							
34,60,000							
Mileage of Railways.	Production in bales.	(Not concerned).	No. of Oxen.	No. of Buffaloes.	No. of Sheep and Goats.	Production of rice, in tons.	
·7020	·0517	...	·3834	·3668	·3032	·1108	
Rs. 24,300	Rs. 10,700	...	Rs. 4,600	Rs. 1,000	Rs. 6,100	Rs. 1,700	24,41,100(*a*)

(*a*) Cost of collection of total revenue—Rs. 49,800.

STATEMENT No. XCVI.

(See paragraph 291.)

Statement showing the comparative revenue and expenditure under principal heads, per 1,000 of population in the Madras and Bombay Presidencies and in the Central and United Provinces.

Principal Major Heads.	Amount			
	Bombay.	Madras.	Central Provinces.	United Provinces.
	Rs.	Rs.	Rs.	Rs.
(i) Revenue.				
V.—Land Revenue	2,525	1,789	1,702	1,471
VI.—Excise	2,080	1,271	906	293
VII.—Stamps	891	590	473	382
VIII.—Forest	391	135	393	136
IX.—Registration	61	88	49	29
(ii) Expenditure.				
5.—Land Revenue	342	66	205	197
6.—Excise	263	105	102	29
7.—Stamps	10	10	13	7
8.—Forest	234	114	291	76
9.—Registration	34	62	15	10
22.—General Administration	1,178	558	505	318
24.—Administration of Justice	394	228	235	172
25.—Jails and Convicts Settlements	127	71	70	86
26.—Police	895	456	441	379
31.—Education	1,049	536	435	431
32.—Medical	273	177	115	81
33.—Public Health	134	69	38	54
34.—Agriculture	150	84	134	75
35.—Industries	4	49	21	2
37.—Miscellaneous Departments	23	49	9	
41.—Civil Works	630	358	705	142
47.—Miscellaneous	74	13	64	14

STATEMENT No. XCVII.

(See paragraph 294.)

Statement showing the share of Central expenditure and Imperial Burdens debitable to the ceded areas.

	Rs.
1. *Average expenditure of Government of India* . .	1,32,00,00,000
2. Deduct average revenue from centrally administered Areas (excluding Tributes) . . .	1,94,49,000
3. Balance	1,30,05,51,000
(1) Deduct Imperial Burdens	65,24,40,000
(2) Balance of Central Expenditure . .	64,81,11,000
4. Imperial Burdens per 1,000 of population including population of States and Burma . .	2064·5
5. Other Central Expenditure [*i.e.* 3 (2)] per 1,000 of population (in British India including Burma)	2624·9
6. Total of (4) and (5)	4689·4

Shares of ceded areas of (6) :—

Area.	Population.	Gross contribution to Central Revenues, *e.g.*, Customs, Salt and Imperial Excises, etc., but excluding Railways, Posts and Telegraphs, Currency and Mint.	Share of Central expenditure at Rs. 4689·4 per 1,000 persons.
		Rs.	Amount. Rs.
Hyderabad—			
Madras . . .	3,964,800	63,31,500	1,85,92,500
Sironcha . .	25,400	20,300	1,19,100
Berar . . .	3,075,300	54,68,300	1,44,21,300
Sangli . . .	47,100	40,000	2,20,900
Baroda . . .	1,256,300	47,91,200	58,91,300
*Gwalior** . . .	1,284,400	30,26,100	60,23,100
Total .			4,52,68,200

* In the case of Gwalior we have shown Gwalior's share of the population and gross contribution of the territories valued, *viz.*, 10·03/11·00, *vide* paragraph 183.

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